Department Of the Treasury Internal Revenue Service

## 2004 Estimated Data Line Counts Individual Income Tax Returns

(Rev. 1-2007)

This 2004 Statistics of Income (SOI) count package indicates the **estimates** of frequencies of the entries on the lines of the forms and schedules filed with individual tax returns as shown on the 2004 Individual SOI Complete Report weighted file. It is based on returns filed in Processing Year 2005 that were sampled statistically and then weighted to estimate the entire 2004 Tax Year.

Changes for the Tax Year 2004 edition include: The exclusion of form 8839: qualified adoption expenses, form 4970: tax on accumulation distribution of trusts, and form 2555EZ: foreign earned income exclusion. Three additional forms are also included and are enumerated on the Contents page.

Variations of the three basic forms: 1040, 1040A, and 1040EZ, include electronically filed returns. The form variations were categorized into the basic forms according to the data reported on the return. For example, if a return was filed electronically and its characteristics indicate that it would otherwise have been filed on paper as a 1040 or 1040A, then it would be classified as such statistically.

2004 Complete Report estimates:

132,266,042	Total, all individual returns filed
80,603,689	1040 returns
30,572,631	1040A returns
21,049,722	1040EZ returns

Estimates of returns filed electronically:

68,380,152	Total, all individual returns filed
34,900,171	1040 returns
20,771,324	1040A returns
12,708,657	1040EZ returns

Mark W. Everson Commissioner

#### Mark J. Mazur

Director, Research, Analysis and Statistics

#### Thomas B. Petska

Director, Statistics of Income Division

#### **David P. Paris**

Chief, Individual Statistics Branch

#### For further information contact:

Jeff Hartzok, Chief Individual Returns Analysis Section Statistics of Income Division PO Box 2608 Washington, DC 20013-2608

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\* New Form for Tax Year 2004 Edition This publication was prepared by Kyle Mudry and Justin Bryan,

Economists with the Individual Returns Analysis Section.

## Totals for Forms and Schedules from Estimated Data Line Counts for Tax Year 2004

All returns filed	132,226,042	
Form 1040	80,603,689	
Form 1040A	30,572,631	
Form 1040EZ	21,049,722	
Form 1040A-schedule 1, interest/dividends	1,682,943	tabulated within Schedule B total
Form 1040A-schedule 2, child care credit	2,077,401	(similar to Form 2441)
Form 1040A-schedule 3, elderly credit	224,609	(similar to Schedule R)
Schedule A, itemized deductions	46,750,287	
Schedule B, interest & dividends	21,795,323	includes schedule 1, Form 1040A
Schedule C, sole-prop business	20,591,869	
Schedule C-EZ	3,708,646	tabulated within Schedule C total
Schedule D, capital gain/loss	23,145,237	
Schedule E, supplemental income	16,232,654	
Schedule EIC, earned income credit	17,579,707	
Schedule F, profit or loss from farming	2,022,298	
Schedule R, elderly or disabled	224,609	includes schedule 3, Form 1040A
Schedule SE, self employed tax	15,972,387	
Form 2106, employee business expense	7,483,103	
Form 2106-EZ	3,664,428	
Form 2439, undistributed long term capital gains	3,320	
Form 2441, child care expenses	7,009,732	includes schedule 2, Form 1040A
Form 3468, investment credit	12,170	
Form 3800, general business credit	396,009	
Form 4136, fuels tax credit	345,020	
Form 4562, depreciation expense	11,892,467	
Form 4684, casualties and thefts	299,958	
Form 4797, sales of business property	3,112,605	
Form 4835, farm rental	638,394	
Form 4952, investment interest	1,678,254	
Form 4972, lump-sum distributions	9,884	
Form 5329, retirement plans tax	1,356,839	
Form 5884, work opportunity credit	11,321	
Form 6251, alternative minimum tax	7,081,490	
Form 6252, installment sale income	844,445	
Form 6781, gains/losses from contracts, etc	187,380	
Form 8283, noncash charitable contributions	6,542,778	
Form 8396, mortgage interest credit	55,151	
Form 8582, passive activity loss limit	3,117,470	
Form 8586, low income housing	114,230	
Form 8606, nondeductible IRA's	1,513,402	
Form 8609-A, annual statement	795	only those filed with Form 8586
Form 8615, under age 14 tax	140,523	
Form 8801, prior year minimum tax credit	1,041,410	
Form 8812, additional child tax credit	14,663,827	
Form 8814, parent's report for child	120,541	
Form 8815, exclusion of bond interest	25,448	
Form 8824, like-kind exchanges	219,675	
Form 8844, empowerment zone credit	35,372	
Form 8853, medical savings account	103,067	
Form 8863, education, hope & lifetime learning credits	7,324,897	
Form 8880, credit for qualified retirement savings contri	5,507,608	
Form 8884, New York lib. zone bus. employee credit	1,177	
Form 8885, health coverage tax credit	16,314	
Form 8889, health savings accounts	121,466	
r onn ooos, nealtr savings accounts	121,400	

## Limitations and Guidelines for The 2004 Data Line Counts

Since the line counts used in this package are obtained from the Tax Year 2004 Individual SOI Complete Report File, they are subject to the same limitations as the data that are included in the Complete Report File. These limitations are derived from the fact that these data are statistically sampled, meaning that the line counts included in this package are **estimates** based on samples, and should not be mistaken for actual counts of the entire population. While most forms and items are present often enough to provide accurate estimates, some less popular items **should be used with a high degree of caution**.

The sample used in this study is one of a large number of samples that could have been selected using the same sample design. The estimates calculated from these different samples would vary. The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. Shown below are 95 percent confidence intervals for selected Form 1040 items: (For example, the population value of number of returns for salaries and wages, with 95 percent confidence, is between 112,066,755 and 112,672,869.) These confidence intervals correspond to the estimates for all Individual Income Tax Returns filed for Tax Year 2004.

Item	Line number on 1040	95% confidence interval
Salaries and wages	7	(112,066,755 112,672,869)
Taxable interest	8a	(57,210,712 58,001,064)
Tax-exempt interest	8b	( 4,286,130 , 4,547,572 )
Ordinary dividends	9a	(30,356,370 , 31,017,986)
State income tax refunds	10	(23,311,101 ,23,931,491)
Alimony received	11	(397,733 , 481,483)
Capital gain distributions	13 (margin write	in) (2,746,818 , 3,009,708)
Total taxable IRA distributions	15b	(8,704,192 , 9,123,500)
Total pension and annuities	16a	(24,809,862 , 25,450,174)
Taxable pension and annuities	16b	(22,815,201 , 23,431,579)
Unemployment compensation	19	(8,863,173 , 9,326,649)
Social security benefits	20a	(14,507,908 , 15,011,270)
Taxable social security benefits	20b	(11,471,865 , 11,911,853)
Net operating loss	21 (margin write	in) (279,511 , 311,115)
Educator expenses	23	(3,257,087 . 3,547,849)
IRA deduction	25	(3,199,544 , 3,461,982)

## 95 Percent Confidence Intervals for Selected Items on all Form 1040's

Item	Line number on 1040	95% confidence interval
Student loan interest deduction	26	(7,307,423 , 7,747,075)
Tuition and fees deduction	27	(4,538,536 . 4,881,970)
Moving expenses	29	( 1,013,699 , 1,179,173 )
One-half of self-employment tax	30	( 15,754,824 , 16,085,582 )
Self-employed health insurance deduction	31	( 3,778,641 , 3,988,733 )
Keogh and self-employed SEP and SIMPLE pla	r 32	( 1,150,237 , 1,252,427 )
Penalty on early withdrawal of savings	33	(713,643 , 847,011)
Alimony paid	34a	(522,137 , 625,865)
Total adjustments	35	(31,832,554 , 32,475,376)
Adjusted gross income	36	(131,636,882 , 132,205,726)
Total standard deduction	38 (margin write in	a) ( 83,654,473 , 84,379,033 )
Additional standard deduction	38 (margin write in	a) ( 10,746,088 , 11,224,070 )
Total itemized deductions	39	(45,990,132 , 46,680,342)
Taxable income	42	( 102,395,636 , 103,080,282 )
Tax	43	( 102,379,325 , 103,063,861 )

## 95 Percent Confidence Intervals for Selected Items on all Form 1040's--Continued

Forms whose line entries have weak estimates (implying a returns sampled count less than 50) are listed below. When there is a line entry reporting less than 10 in the sample the frequency is removed and the line is identified with a single asterisk (\*).

Form 2439 Form 4972 Form 8396 Form 8609-A Form 8815 Form 8885

## Description of the Sample For the Estimated Data Line Counts

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

## **Domain of Study**

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, and 1040EZ (including electronic returns) filed by U.S. citizens and residents during Calendar Year 2005.

All returns processed during 2005 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that contained no income information, were excluded in calculating estimates.

The estimates in this report are intended to represent all returns filed for Tax Year 2004. While most of the returns processed during Calendar Year 2005 were for Tax Year 2004, the remaining returns were mostly for prior years, and a few for noncalendar years ending during 2005 and 2006. Returns for prior years were used in place of 2004 returns received and processed after December 31, 2005. This was done based on the assumption that the characteristics of returns due, but not yet processed, can best be represented by the returns for previous income years that were processed in 2005.

## **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 randomly selected independently from each stratum. Strata are defined by:

- 1. Nontaxable with adjusted gross income or expanded income of \$200,000 or more and no alternative minimum tax.
- 2. High combined business and farm total receipts of \$50,000,000 or more.
- 3. Presence or absence of special Forms or Schedules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).
- 4. Indexed positive or negative income. Sixty variables are used to derive positive and negative incomes. These positive and negative income classes are deflated using the Chain-Type Price Index for the Gross Domestic Product to represent a base year of 1991. Indexing of positive and negative income is done by dividing each by the ratio of the Chain Type Price Index for the Gross Domestic Product for the fourth quarter of 2003 to the fourth quarter of the base year of 1991. The indices were calculated using the Gross Domestic Product (GDP) Chain-type Price

Index found in the table titles "Quantity and Price Indexes for Gross Domestic Product" released to the public on November 30, 2004 on the BEA website (http://www.bea.doc.gov/).

5. Potential usefulness of the return for tax policy modeling. Thirty-two variables are used to determine how useful the return is for tax modeling purposes.

Tax data processed to the IRS Individual Master File at the Enterprise Computing Center at Martinsburg during Calendar Year 2005 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. After the completion of service center review, data were further validated, tested, and balanced. Adjustments and imputations for selected fields based on prior year data and other available information were used to make each record After the completion of service center review, data were further validated, tested, and balanced. Adjustments and imputations for selected fields based on prior year data and other available information were used to make each record internally consistent. Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax law, taxpayer reporting variations and limitations. economic conditions, and comparability with other statistical series.

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 2004, 0.03 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. These weights were applied to the sample data to produce all of the estimates in this report.

<b>1040</b>		rtment of the Treasury—Internal Revenue Service . Individual Income Tax Return	2004	(99)	IBS Lise (	)nlv—Do not	write or s	taple in this space.	
		the year Jan. 1-Dec. 31, 2004, or other tax year beginning	, 2004,			20 ``		IB No. 1545-0074	
Label	Yo	r first name and initial Last name	ıe					cial security num	ber
(See L									
instructions on page 16.)	lf a	joint return, spouse's first name and initial Last name	10				Spouse	's social security n	umber
Use the IRS label. H Otherwise, E	Ho	ne address (number and street). If you have a P.O. box	, see page 16.		Apt. no			mportant!	
please print or type.	Cit	, town or post office, state, and ZIP code. If you have a	a foreign addres	s, see pa	ge 16.			ou <b>must</b> enter ur SSN(s) above	-
Election Campaign (See page 16.)	<sup>1</sup>	<b>Note.</b> Checking "Yes" will not change your tax Do you, or your spouse if filing a joint return, wa				. ►	You		se
	1 [	Single	4	Head	d of househ	old (with q	ualifying	person). (See page	ə 17.) lf
Filing Status	2	Married filing jointly (even if only one had inco	ome)				hild but ı	not your dependen	t, enter
Check only	3	Married filing separately. Enter spouse's SSN			child's name				
one box.		and full name here. ►	5			w(er) with		ent child (see pag <b>Boxes checked</b>	je 17)
Exemptions	6a b	Yourself. If someone can claim you as a de           Spouse	•	not chec	ck box 6a	•••		on 6a and 6b No. of children	
Exemptione	c		) Dependent's	(3) D	ependent's	(4) if quali	ifying	on 6c who:	
	•	•	security number	relat	ionship to vou	child for chil credit (see pa		<ul> <li>lived with you _</li> <li>did not live with</li> </ul>	
		· · ·	I I I I		you			you due to divorce	
If more than four								or separation (see page 18)	
dependents, see page 18.								Dependents on 6c not entered above -	
								Add numbers on	
	d	Total number of exemptions claimed	<u> </u>					lines above	
Income	7	Wages, salaries, tips, etc. Attach Form(s) W-2					7		<u> </u>
Income	8a	Taxable interest. Attach Schedule B if required				· ·	8a		<u> </u>
Attach Form(s)	b	Tax-exempt interest. Do not include on line 8a		8b			0-		
W-2 here. Also attach Forms	9a	Ordinary dividends. Attach Schedule B if require	· · · · · ·	 9b		· ·	9a		
W-2G and	b 10	Qualified dividends (see page 20)					10		
1099-R if tax was withheld.	10 11	Taxable refunds, credits, or offsets of state and Alimony received	local income	laxes (se	e page zu	<i>י</i> )	11		
	12	Business income or (loss). Attach Schedule C o	 or C-F7			• •	12		
	13	Capital gain or (loss). Attach Schedule D if requ				▶ □	13		
lf you did not	14	Other gains or (losses). Attach Form 4797					14		
get a W-2,	15a	IRA distributions 15a			iount (see p		15b		
see page 19.	16a	Pensions and annuities 16a	<b>b</b> Ta	axable am	iount (see p	age 22)	16b		
Enclose, but do	17	Rental real estate, royalties, partnerships, S corp	,	,			17		
not attach, any payment. Also,	18	Farm income or (loss). Attach Schedule F					18		
please use	19	Unemployment compensation	1 1				19 00b		
Form 1040-V.	20a	Social security benefits . 20a			iount (see p	•	20b 21		
	21 22	Other income. List type and amount (see page 2 Add the amounts in the far right column for lines 7	,				22		
	23	Educator expenses (see page 26)		23					<u> </u>
Adjusted	24	Certain business expenses of reservists, performing a							
Gross	2-1	fee-basis government officials. Attach Form 2106 o		24					
Income	25	IRA deduction (see page 26)		25					
	26	Student loan interest deduction (see page 28) .		26					
	27	Tuition and fees deduction (see page 29)	-	27			-		
	28	Health savings account deduction. Attach Form	0000 <u>–</u>	28					
	29	Moving expenses. Attach Form 3903	· · · ⊢	29					
	30	One-half of self-employment tax. Attach Schedul		30					
	31	Self-employed health insurance deduction (see		31 32					
	32	Self-employed SEP, SIMPLE, and qualified plan	··· · -	32					
	33	Penalty on early withdrawal of savings	· · ·	33 34a					
	34a 35	Alimony paid       b Recipient's SSN ▶         Add lines 23 through 34a				1	35		
	36	Subtract line 35 from line 22. This is your adjust	ted gross inc	come			36		

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 75.

Form 1040 (2004)	Form	1040	(2004)
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Tax and	37	Amount from line 36 (adjusted gross income)			37		
Credits	38a	Check [ You were born before January 2, 1940, Blind.	] Total boxe	s			
Credits		if: Spouse was born before January 2, 1940, Blind.	>				
Standard	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page			1		
Deduction	39	Itemized deductions (from Schedule A) or your standard deduct			39		
for—	40	Subtract line 39 from line 37		3,	40		
<ul> <li>People who checked any</li> </ul>	41	If line 37 is \$107,025 or less, multiply \$3,100 by the total number of		claimed on			
box on line		line 6d. If line 37 is over \$107,025, see the worksheet on page 33			41		
38a or 38b <b>or</b> who can be	42	<b>Taxable income.</b> Subtract line 41 from line 40. If line 41 is more th			42		
claimed as a	43	Tax (see page 33). Check if any tax is from: a Form(s) 8814 b			43		
dependent, see page 31.	44	Alternative minimum tax (see page 35). Attach Form 6251			44		
<ul> <li>All others:</li> </ul>	45	Add lines 43 and 44			45		
Single or	46		6				
Married filing	47	с .	7				
separately, \$4,850	48		8				
Married filing	49		.9				
jointly or	50		0				
Qualifying widow(er),	51	0	1				
\$9,700	52		2				
Head of	53		3				
household, \$7,150	54	Other credits. Check applicable box(es): <b>a</b> Form 3800					
<u> </u>			4				
	55				55		
	56	Subtract line 55 from line 45. If line 55 is more than line 45, enter			56		
Other	57	Self-employment tax. Attach Schedule SE			57		
Other	58	Social security and Medicare tax on tip income not reported to employer	. Attach Form	4137	58		
Taxes	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach			59		
	60	Advance earned income credit payments from Form(s) W-2			60		
	61	Household employment taxes. Attach Schedule H			61		
	62	Add lines 56 through 61. This is your total tax		►	62		
Payments	63	Federal income tax withheld from Forms W-2 and 1099 6	3				
	64	2004 estimated tax payments and amount applied from 2003 return	4				
If you have a	65a	Earned income credit (EIC)	5a				
qualifying child, attach	b	Nontaxable combat pay election  65b					
Schedule EIC.	66	Excess social security and tier 1 RRTA tax withheld (see page 54)	6				
	67	Additional child tax credit. Attach Form 8812	7				
	68	Amount paid with request for extension to me (see page of)	8				
	69	Other payments from: a Porm 2439 b Porm 4136 c Porm 8885 .					
	70	Add lines 63, 64, 65a, and 66 through 69. These are your total part	yments .	►	70		
Refund	71	If line 70 is more than line 62, subtract line 62 from line 70. This is the	ne amount yo	ou <b>overpaid</b>	71		
Direct deposit?	72a	Amount of line 71 you want refunded to you		<u> </u>	72a		
See page 54 and fill in 72b,	▶ b	Routing number	Checking	Savings			
72c, and 72d.	► d	Account number					
	73	······································	3				
Amount	74	Amount you owe. Subtract line 70 from line 62. For details on how		page 55 🕨	74		
You Owe	75		5				
<b>Third Party</b>	Do	you want to allow another person to discuss this return with the IRS	(see page 56	5)? [ Yes. (	Comple	ete the followi	ing. 🔄 No
Designee		signee's Phone		Personal identific	ation		
0:000	nar	ne ▶ no. ▶ ( ) ler penalties of perjury, I declare that I have examined this return and accompanyir		number (PIN)	d to the	best of my know	
Sign		ef, they are true, correct, and complete. Declaration of preparer (other than taxpayer					
Here	Yo	ur signature   Your oc	cupation		Dayt	ime phone numl	ber
Joint return? See page 17.					, ·	`	
Keep a copy	Sn	puse's signature. If a joint return, <b>both</b> must sign. Date Spouse	's occupation		(	)	
for your records.							
		Date			Pren	arer's SSN or P	TIN
Paid		parer's Date Date		eck if -employed			
Preparer's	 Fin	n's name (or	3011		:		
Use Only	VOL	iress, and ZIP code		Phone no.	(	)	
	uur					-	

<b>1040</b>		rtment of the Treasury—Internal Revenue Serv 5. Individual Income Tax Retu		(99)	IRS Use Or	nly—Do not	write or sta	aple in this space.	
	For	the year Jan. 1-Dec. 31, 2004, or other tax year beginning	g , 2004,	ending	, 2			B No. 1545-0074	
Label	Yo	ur first name and initial	st name					ial security numb	ber
(See									
instructions on page 16.)	lf a	joint return, spouse's first name and initial	st name				Spouse's	social security n	umber
Use the IRS label. H Otherwise, E	Но	me address (number and street). If you have a P.C	). box, see page 16.		Apt. no.	ſ		nportant!	
please print or type. Presidential		y, town or post office, state, and ZIP code. If you	have a foreign addres	s, see page	e 16.			u <b>must</b> enter ir SSN(s) above.	
Election Campaig (See page 16.)	n	<b>Note.</b> Checking "Yes" will not change you Do you, or your spouse if filing a joint retu			d?	. ►	You	Spous No Yes	e
	1 [	Single	4	Head	of househo	ld (with q	ualifying p	erson). (See page	e 17.) If
Filing Status	2	Married filing jointly (even if only one had	d income)	-			hild but n	ot your dependent	t, enter
Check only	3	Married filing separately. Enter spouse's			nild's name		<u> </u>		4 7)
one box.		and full name here. ►	5			(er) with		nt child (see page oxes checked	e 17)
Exemptions	6a b	Yourself. If someone can claim you as		not check	t box 6a	• •	· · { o	n 6a and 6b –	
	с С	Spouse		(3) Der	 Dendent's	$(4)\sqrt{if}$ guali	,	lo. of children n 6c who:	
	U	(1) First name Last name	(2) Dependent's social security number	relatio	nship to	child for chil	d tax 🔹 🔍	lived with you _	
					vou c	redit (see pag		did not live with ou due to divorce	
If more than four								r separation see page 18) _	
dependents, see page 18.							D	ependents on 6c	
page 16.								ot entered above _	
	d	Total number of exemptions claimed						dd numbers on nes above ►	
	7	Wages, salaries, tips, etc. Attach Form(s) 1	N-2				7		
Income	8a	Taxable interest. Attach Schedule B if req	uired			- <u>-</u>	8a		
Attach Form(s)	b	Tax-exempt interest. Do not include on lin		8b					
W-2 here. Also attach Forms	9a	Ordinary dividends. Attach Schedule B if r	equired	· · ·		· ·	9a		
W-2G and	b	Qualified dividends (see page 20)	L	9b			10		
1099-R if tax was withheld.	10	Taxable refunds, credits, or offsets of state	e and local income	taxes (see	e page 20)	• •	11		
was withineid.	11	Alimony received				• •	12		
	12 13	Business income or (loss). Attach Schedul Capital gain or (loss). Attach Schedule D if		· · ·	· · ·	· .	13		
lf you did not	13	Other gains or (losses). Attach Schedule D in		quirea, cri			14		
get a W-2,	15a	IRA distributions	1 1	 axable amo	unt (see pa	 ne 22)	15b		
see page 19.	16a	Pensions and annuities 16a					16b		
Enclose, but do	17	Rental real estate, royalties, partnerships, S					17		
not attach, any	18	Farm income or (loss). Attach Schedule F	1 ,	,			18		
payment. Also, please use	19						19		
Form 1040-V.	20a	Social security benefits . 20a	b Ta	axable amo	ount (see pa	ge 24)	20b		
	21	Other income. List type and amount (see p					21		
	22	Add the amounts in the far right column for I			total inco	me 🕨	22		
Adjusted	23	Educator expenses (see page 26)	· · · ·	23			-		
Gross	24	Certain business expenses of reservists, perform	•	24					
Income	25	fee-basis government officials. Attach Form 2		25					
	25 26	IRA deduction (see page 26) Student loan interest deduction (see page	· · · · · -	26			-		
	27	Tuition and fees deduction (see page 29)		27					
	28	Health savings account deduction. Attach I		28					
	29	Moving expenses. Attach Form 3903		29					
	30	One-half of self-employment tax. Attach Sc		30					
	31	Self-employed health insurance deduction		31		_			
	32	Self-employed SEP, SIMPLE, and qualified	d plans	32					
	33	Penalty on early withdrawal of savings .	· · · · · ⊢	33					
	34a	Alimony paid b Recipient's SSN ►		34a					
	35	Add lines 23 through 34a					35		
	36	Subtract line 35 from line 22. This is your a	aujusted gross ind	. ome		. 🖻	36		

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 75.

Form 1040 (2004)	Form	1040	(2004)
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Tax and	37	Amount from line 36 (adjusted gross income)			37		
Credits	38a	Check [ You were born before January 2, 1940, Bl	lind. Total boxes				
Cieuits		if: Spouse was born before January 2, 1940, B	>				
Standard	b	If your spouse itemizes on a separate return or you were a dual-status alien, see	,	ere 🕨 38b 🗌	1		
Deduction	39	Itemized deductions (from Schedule A) or your standard ded			39		
for—	40	Subtract line 39 from line 37			40		
People who	41	If line 37 is \$107,025 or less, multiply \$3,100 by the total number		claimed on			
checked any box on line		line 6d. If line 37 is over \$107,025, see the worksheet on page	•		41		
38a or 38b <b>or</b> who can be	42	<b>Taxable income.</b> Subtract line 41 from line 40. If line 41 is mo			42		
claimed as a	43	Tax (see page 33). Check if any tax is from: $\mathbf{a} \square$ Form(s) 8814			43		
dependent, see page 31.	44	Alternative minimum tax (see page 35). Attach Form 6251 .			44		
<ul> <li>All others:</li> </ul>	45	Add lines 43 and 44		• • • •	45		
Single or	46	Foreign tax credit. Attach Form 1116 if required	46				
Married filing	47	Credit for child and dependent care expenses. Attach Form 2441	47				
separately, \$4,850	48	Credit for the elderly or the disabled. Attach Schedule R	48				
Married filing	49	Education credits. Attach Form 8863	49				
jointly or	50	Retirement savings contributions credit. Attach Form 8880.	50				
Qualifying widow(er),	51	Child tax credit (see page 37)	51				
\$9,700	52	Adoption credit. Attach Form 8839	52				
Head of	53	Credits from: <b>a</b> Form 8396 <b>b</b> Form 8859	53				
household, \$7,150	54	Other credits. Check applicable box(es): $\mathbf{a} \square$ Form 3800					
\$7,150		<b>b</b> Form 8801 <b>c</b> Specify	54				
	55	· · · ·			55		
	56	Subtract line 55 from line 45. If line 55 is more than line 45, en			56		
•••	57	Self-employment tax. Attach Schedule SE			57		
Other	58	Social security and Medicare tax on tip income not reported to empl			58		
Taxes	59	Additional tax on IRAs, other gualified retirement plans, etc. At			59		
	60	Advance earned income credit payments from Form(s) W-2.		•	60		
	61				61		
	62	Add lines 56 through 61. This is your total tax			62		
Payments	63	Federal income tax withheld from Forms W-2 and 1099	63				
i aymento	64	2004 estimated tax payments and amount applied from 2003 return	64				
If you have a	65a	Earned income credit (EIC)	65a				
qualifying	b	Nontaxable combat pay election  65b					
child, attach Schedule EIC.	66	Excess social security and tier 1 RRTA tax withheld (see page 54)	66				
	67	Additional child tax credit. Attach Form 8812	67				
	68	Amount paid with request for extension to file (see page 54)	68				
	69	Other payments from: a Form 2439 b Form 4136 c Form 8885	69				
	70	Add lines 63, 64, 65a, and 66 through 69. These are your total		►	70		
Refund	71	If line 70 is more than line 62, subtract line 62 from line 70. This	is the amount yo	u <b>overpaid</b>	71		
Direct deposit?	72a	Amount of line 71 you want refunded to you		•	72a		
See page 54	▶ b	Routing number	be: 🗌 Checking	Savings			
and fill in 72b, 72c, and 72d.	► d	Account number					
720, anu 720.	73	Amount of line 71 you want applied to your 2005 estimated tax	73				
Amount	74	Amount you owe. Subtract line 70 from line 62. For details on	how to pay, see	page 55 🕨	74		_
You Owe	75	Estimated tax penalty (see page 55)	75				
Third Party	Do	you want to allow another person to discuss this return with the	IRS (see page 56	)? 🗌 Yes. (	Comple	ete the following	j. 🗌 No
Designee		signee's Phone	F	Personal identific	ation		
	nar			umber (PIN)			
Sign		der penalties of perjury, I declare that I have examined this return and accomp ef, they are true, correct, and complete. Declaration of preparer (other than tax					
Here			ir occupation			me phone number	0
Joint return?	10				Duyi		
See page 17. Keep a copy			upple comment		(	)	
for your	Sp	buse's signature. If a joint return, <b>both</b> must sign. Date Spo	ouse's occupation				
records.					Dress		
Paid		parer's Date	Cheo		Prepa	arer's SSN or PTIN	N
Preparer's			self-		!		
Use Only	you	n's name (or irs if self-employed), iress, and ZIP code		EIN	:	\ \	
	ado	iress, and ∠IP code 🖡		Phone no.	(	)	

<b>1040</b>		rtment of the Treasury—Internal Revenue Server.		(99)	IRS Use O	nly—Do not	t write or st	aple in this space.	
	For	the year Jan. 1–Dec. 31, 2004, or other tax year beginnin	ig , 2004	, ending	, 2			B No. 1545-0074	
Label	Υοι	r first name and initial	ist name				Your soc	ial security numl	ber
(See L A									
on page 16.)	lf a	joint return, spouse's first name and initial	ist name				Spouse's	social security n	umber
Use the IRS   H label. H Otherwise, E	Но	ne address (number and street). If you have a P.0	O. box, see page 16.		Apt. no.	Γ	🔺 Ir	nportant!	
please print or type.	City	v, town or post office, state, and ZIP code. If you	have a foreign addre	ess, see pag	e 16.			a <b>must</b> enter r SSN(s) above	-
Presidential	<u> </u>	Note Charling "Var" will not change you	ur tox or roduce ve				You	Spous	e
Election Campaign (See page 16.)		Note. Checking "Yes" will not change you Do you, or your spouse if filing a joint retu			d?	. ►	Yes	□No □Yes	No
Filing Status	1	Single	-					erson). (See page ot your dependen	
<b>C</b>	2   3	☐ Married filing jointly (even if only one ha	,		hild's name		niiu but n	ot your dependen	t, enter
Check only one box.	зL	_ Married filing separately. Enter spouse's and full name here. ►	5 55N above 5				depende	nt child (see pag	ue 17)
	6a	<b>Yourself.</b> If someone can claim you a	s a dependent. do			(- )	) B	oxes checked n 6a and 6b	
Exemptions	b	Spouse	1 ,				∫ N	o. of children	
	с	Dependents:	(2) Dependent's	rolati	pendent's onship to	(4) √ if qual child for chil	nying	n 6c who: lived with you	
		(1) First name Last name	social security numbe			credit (see pa	ge 18) •	did not live with	
If we are the set for w			1 1					ou due to divorce r separation	
If more than four dependents, see								ee page 18) ependents on 6c	
page 18.								ot entered above	
	d	Total number of exemptions claimed .				<u> </u>		dd numbers on nes above ►	
	7	Wages, salaries, tips, etc. Attach Form(s)	W-2				7		
Income	8a	<b>Taxable</b> interest. Attach Schedule B if rec					8a		
Attach Form(s)	b	Tax-exempt interest. Do not include on li	ine 8a	8b					
W-2 here. Also	9a	Ordinary dividends. Attach Schedule B if r	required				9a		ļ
attach Forms W-2G and	b	Qualified dividends (see page 20)		9b					
1099-R if tax	10	Taxable refunds, credits, or offsets of stat	e and local income	e taxes (se	e page 20	)	10		
was withheld.	11	Alimony received					11		
	12	Business income or (loss). Attach Schedul				· .	12		
	13	Capital gain or (loss). Attach Schedule D i		equired, ch	eck here l		13 14		<u> </u>
If you did not get a W-2,	14	Other gains or (losses). Attach Form 4797		 <del>.</del>	• • •		14 15b		
see page 19.	15a	IRA distributions   15a     Pensions and annuities   16a		Taxable am			16b		
Fralaca but da	16a						17		
Enclose, but do not attach, any	17 18	Rental real estate, royalties, partnerships, S Farm income or (loss). Attach Schedule F	1 ,	,			18		
payment. Also,	19	Unemployment compensation					19		
please use Form 1040-V.	20a	Social security benefits . 20a		 Taxable am			20b		
	21	Other income. List type and amount (see			• •	<b>o</b> ,	21		
	22	Add the amounts in the far right column for	lines 7 through 21.	This is you	r total inc	ome 🕨	22		
Adjusted	23	Educator expenses (see page 26)		23					
Adjusted	24	Certain business expenses of reservists, perfor	ming artists, and						
Gross		fee-basis government officials. Attach Form 2		24			-		
Income	25	IRA deduction (see page 26)		25			-		
	26	Student loan interest deduction (see page		26 27			-		
	27	Tuition and fees deduction (see page 29)		28			-		
	28	Health savings account deduction. Attach		20					
	29 30	Moving expenses. Attach Form 3903 . One-half of self-employment tax. Attach Sc		30					
	30 31	Self-employed health insurance deduction		31					
	32	Self-employed SEP, SIMPLE, and qualified	,	32					
	33	Penalty on early withdrawal of savings .		33					
	34a	Alimony paid <b>b</b> Recipient's SSN <b>&gt;</b>		34a					
	35						35		
	36	Subtract line 35 from line 22. This is your	adjusted gross in	icome .	<u> </u>	. 🕨	36		

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 75.

Form 1040 (2004)	Form	1040	(2004)
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Tax and	37	Amount from line 36 (adjusted gross income)			37		
Credits	38a	Check [ You were born before January 2, 1940,	Blind. Total boxes				
Credits		if: Spouse was born before January 2, 1940,					
Standard	b	If your spouse itemizes on a separate return or you were a dual-status alien, s	,				
Deduction	39	Itemized deductions (from Schedule A) or your standard d			39		
for—	40	Subtract line 39 from line 37			40		
People who	41	If line 37 is \$107,025 or less, multiply \$3,100 by the total nun		laimed on			
checked any box on line		line 6d. If line 37 is over \$107,025, see the worksheet on pa			41		
38a or 38b <b>or</b> who can be	42	<b>Taxable income.</b> Subtract line 41 from line 40. If line 41 is r	-		42		
claimed as a	43	<b>Tax</b> (see page 33). Check if any tax is from: $\mathbf{a} \square$ Form(s) 8814	_		43		
dependent, see page 31.	44	Alternative minimum tax (see page 35). Attach Form 6251			44		
<ul> <li>All others:</li> </ul>	44	Add lines 43 and 44			45		
	46	Foreign tax credit. Attach Form 1116 if required		•			
Single or Married filing	40	с					
separately, \$4,850		Credit for child and dependent care expenses. Attach Form 2441	40				
	48 49	Credit for the elderly or the disabled. Attach Schedule R .	. 40				
Married filing jointly or	49 50	Education credits. Attach Form 8863	. 50				
Qualifying	51	Retirement savings contributions credit. Attach Form 8880.					
widow(er), \$9,700	51	Child tax credit (see page 37)	. 50				
Head of	-						
household,	53						
\$7,150	54	Other credits. Check applicable box(es): a Form 3800 b Form 8801 c Specify	54				
	55	b └ Form 8801 c └ Specify Add lines 46 through 54. These are your <b>total credits</b> .			55		
	56	Subtract line 55 from line 45. If line 55 is more than line 45,			56		
					57		<u> </u>
Other	57 58	Self-employment tax. Attach Schedule SE			58		
Taxes		Social security and Medicare tax on tip income not reported to en			59		
	59 60	Additional tax on IRAs, other qualified retirement plans, etc. Advance earned income credit payments from Form(s) W-2		required.	60		
	60 61	Household employment taxes. Attach Schedule H			61		
	62	Add lines 56 through 61. This is your total tax			62		
Deumente	63	Federal income tax withheld from Forms W-2 and 1099	63	· · · ·	01		
Payments	64	2004 estimated tax payments and amount applied from 2003 return					
If you have a	65a	Earned income credit (EIC)	65a				
qualifying	b	Nontaxable combat pay election  65b					
child, attach Schedule EIC.	66	Excess social security and tier 1 RRTA tax withheld (see page 54	1) 66				
Ochedule LIO.	67	Additional child tax credit. Attach Form 8812	67				
	68	Amount paid with request for extension to file (see page 54	. <b>68</b>				
	69	Other payments from: <b>a</b> $\square$ Form 2439 <b>b</b> $\square$ Form 4136 <b>c</b> $\square$ Form 8885	f)				
	70	Add lines 63, 64, 65a, and 66 through 69. These are your to		►	70		
Refund	71	If line 70 is more than line 62, subtract line 62 from line 70. Th	his is the amount you	overnaid	71		
	72a	Amount of line 71 you want refunded to you			72a		
Direct deposit? See page 54	▶ b		Type: Checking	Savings			
and fill in 72b,	► d	Account number					
72c, and 72d.	73	Amount of line 71 you want applied to your 2005 estimated tax	▶   73				
Amount	74	Amount you owe. Subtract line 70 from line 62. For details of		age 55 🕨	74		
You Owe	75	Estimated tax penalty (see page 55)					
	Do	you want to allow another person to discuss this return with th	he IRS (see page 56)	? 🗌 Yes. (	Comple	ete the following	g. 🗌 No
Third Party		signee's Phone	P	ersonal identific	ation		
Designee	nar			umber (PIN)			
Sign		ler penalties of perjury, I declare that I have examined this return and acco					
Here		ef, they are true, correct, and complete. Declaration of preparer (other than t		information of wr			•
Joint return?	Yo	ir signature Date	Your occupation		Dayti	me phone numbe	er
See page 17.					(	)	
Keep a copy for your	Sp	buse's signature. If a joint return, <b>both</b> must sign. Date	Spouse's occupation				
records.	·						
Paid		parer's Da	ite Chec	k if	Prepa	arer's SSN or PTI	N
Preparer's		hature		employed			
		n's name (or		EIN	-		
Use Only	ado	rs if self-employed), Iress, and ZIP code		Phone no.	(	)	

1040A     U.S. Individual Income Tax Return     (9)     2004     INS Use CMP-Core Outback or States of this space.       Label (She prights)     View free insees and ritie     Last rame     Other Note States Other Core outback or States Other Other Note States Other Other Note States Other Presidential     View free insees and ritie     Last rame     View focul accurity number i i       If the outback of the turn spoces first turns and ritie     Last rame     All rame     All rame       Presidential Bection Computer     Image States and 20 sole. If you take a PC back use page 18     Note. Checking "Yes" will not change your tak or reduce your refund. Do you, or your spoces if filing a joint refurm, want \$5 to go to this fund?.     You     Spouse States Note States No	Form	Department of the Treasury-Internal Revenue	e Service			
Label (% er page 18) <ul> <li></li></ul>	1040A	U.S. Individual Income Ta	IX Return (99)	2004 IRS U	se Only—Do not wr	ite or staple in this space.
Bise page 18.)       Image: Second second yound by the second yo	Label	Your first name and initial	Last name		``	OMB No. 1545-0085
Use the IRS label.       Image: Species a cold security number presidential Election Campaign or type.       Species a cold security number (1)       Species a cold security number (1)         Presidential Election Campaign (1)       Image: Species a cold security number (1)       A image: Species a cold security number (1)       A image: Species a cold security number (1)         Filing Status Case raps (1)       Image: Species a cold security number (1)       Note: Checking 'Yee' will not change your tax or reduce your refund. Do you, or your spocies of filing a joint return, wat \$3 to go to this fund?       Yue       Spocies (1)         Filing Status Case cary Case case cary Case					Your so	cial security number
Use the INS label, Dependents of type.       Important and wind the status construction of post of the status and 20° cost. If you have a targe address see age 18.       Add no.         Presidential Becine Campaign Construction Some post of Some page 13.       Nete. Chacking "Yest" will not change your tax or reduce your refund. Do you, or your spouse if filing a joint return, want S3 to go to this fund?.       You must enter your SSN(s) above.         Presidential Becine Campaign Construction to box.       Nete. Chacking "Yest" will not change your tax or reduce your refund. Do you, or your spouse if filing a joint return, want S3 to go to this fund?.       You must enter your SSN(s) above.         Filing Status Construction to box.       1       Single Single III Single III Single Construction III nume here. ▶ Do using Windle diffing particip (even if only one had income) Status Construction III nume here. ▶ Do califying worker with appendent this child's name here. ▶ Do using Windle diffing particip (even if only one had income) Single III Single III Come Come has a dependent if the quality one had income) Single III Single III come Single III Single III come Single III Single III come Single III Single III come Single III Single III Single III Single III Single IIII Single III Single IIII Single III Single IIII						
INS label, present and street, if you have a P.0. box, see gaps 10.       At no.       At no.         Presidential or type.       Itome address function and street, if you have a foreign adjuess, see gaps 10.       A important I A	E	If a joint return, spouse's first name and initial	Last name		Spouse'	s social security number
Operations (in pressure or type.       The diabase print (in the analyse for the area (in the	IDC lobal					
paradage provide       Case, to ever or prace office, state, and 2P code. If you have a transport address, see parage 18.       You must enter your SN(s) above.         Presidential Election Campaign       Note. Checking "Yes" will not change your tax or reduce your refund. Be you, or your spouse if filing a joint return, want 33 to go to this fund?.       You       Note No [rese] No         Filing status       1       Isingle       4       Head of household with qualifying person, See page 19.         CaseA only CaseA	Otherwise.	Home address (number and street). If you have a P.C	). box, see page 18.	Ap	t. no.	mnortant!
Presidential Electricin Campaign (Bor engage 18)       Note. Checking "Yes" will not change your tax or reduce your refund. by you, or your spouse if filing a joint return, want \$3 to go to this fund?.       Yes No Ves No         Filing Status       1       Single       4       Had of this years). (See page 18)         Conct. only       1       Single       4       Had of this years). (See page 18)         Exemptions       6a       Vour See Status       1       Single         Conct. only       1       Single       4       Had of this name here.       9         Exemptions       6a       Vour See Status       1       Single       1       Single         If more than six dependents, see page 20.       6a       Vour See Status       (a) Dependent's isocial security number       (b) Spouse       Single security with you die team and isocial security number       Single security you       - eiter with you       - eiter with with you die team and isocial security number       - eiter with you		City town or post office, state, and ZIP code. If you	have a foreign address, see page	18		-
Presidential Election Campaign Best page 180       Note. Checking "Yes" will not change your tax or reduce your refund. Do you, or your spouse if filing a joint return, want \$3 to go to this fund?.       Yes       No       Yes       <	or type.	City, town of post onice, state, and zir code. If you	nave a loreign address, see page			
Election Campaign (See page 18.)       Note. Checking "Yes" will not change your tax or reduce your returnd. De you, or your spouse if filing a joint return, want \$3 to go to this fund?	Broaidantial					
(See page 18)       Do you, or your spouse if filing a joint return, want \$3 to go to this fund?		Note. Checking "Yes" will not chan	ae vour tax or reduce vo	ur refund.	Yo	ou Spouse
Status Creed only       2       Married filing jointly (even if only one had income) Married filing separately. Enter spouse's SSN above and full name here. ▶       If the qualifying person is a child but not your dependent, full name here. ▶         Exemptions       6a       Yourself. If someone can claim you as a dependent, do not check box 6a.       Barried filing jointly (even if security number       Barried filing jointly (even if security number       (a) Dependent's (a) Outpendent's on and but not your dependent.         If more than six dependents.       (a) Dependent's social (b) Spouse       (a) Outpendent's on and but not your dependent's (b) Outpendent's social security number       (a) Outpendent's (a) Outpendent's on and but not your dependent's (b) Outpendent's social security number       (a) Outpendent's on and but not your dependent's (b) Outpendent's on and but not your dependent's (c) Outp					. ► 🗌 Yes	□ No □ Yes □ No
Status Creed only       2       Married filing jointly (even if only one had income) Married filing separately. Enter spouse's SSN above and full name here. ▶       If the qualifying person is a child but not your dependent, full name here. ▶         Exemptions       6a       Yourself. If someone can claim you as a dependent, do not check box 6a.       Barried filing jointly (even if security number       Barried filing jointly (even if security number       (a) Dependent's (a) Outpendent's on and but not your dependent.         If more than six dependents.       (a) Dependent's social (b) Spouse       (a) Outpendent's on and but not your dependent's (b) Outpendent's social security number       (a) Outpendent's (a) Outpendent's on and but not your dependent's (b) Outpendent's social security number       (a) Outpendent's on and but not your dependent's (b) Outpendent's on and but not your dependent's (c) Outp	Filing	1 Single		4 Head of house	hold (with qualifying	person) (See page 19.)
3       Married filing separately. Enter spouse's SSN above and full name here. ▶	-		/ one had income)			
one box       full name heig. ►       5 □ Qualifying widow(er) with dependent child (see page 19)         Exemptions       6a □ Yourself. If some can claim you as a dependent, do not check box 6a.       b □ Spouse       b □ Spouse       b □ Spouse       co of children on the with the page 21)       b □ Control (and box cord)				المالية مناطب بمناسب		
box 6a. b _ Spouse c Dependents: (1) First name Last name (1) First name Last name (1) First name Last name (2) Dependent's social security number you you you you you you you page 21) (2) Dependent's (3) Dependent's you page 21) (1) First name Last name (1) First name Last name (1) First name Last name (2) Dependent's you page 21) (2) Dependent's you page 21) (1) First name Last name (2) Dependent's you page 21) (2) Dependent's you page 21) (2) Dependent's you page 21) (2) Dependent's you page 21) (2) Dependent's page 21) (2) Dependent's page 21) (2) Dependent's page 21) (3) Dependent's page 21) (4) Aft quithers page 21) (4) Aft quithers (4) Aft quithers page 21) (4) Aft quithers (4) Aft quithers page 21) (4) Aft quithers (4) Aft quithers page 21) (4) Dependent's page 21) (4) Dependent's page 21) (4) Dependent's page 21) (4) Dependent's page 21) (4) Dependent's page 21) (4) Dependent's page 21) (4) Dependent's (4) Aft quithers (4)	one box.		1	5 Qualifying wido	w(er) with depend	ent child (see page 19)
box 6a. b Spouse c Dependents: c	Exemptions	6a 🗌 Yourself. If someone c	an claim you as a d	ependent, do not	t check )	
c       Dependents:       (2) Dependent's social security number       (3) Dependent's in the value of the original of the value	•				}	
If more than six dependents, see page 20.       (1) First name Last name       (2) Dependent's social security number you       (3) Dependent's mathematical security number you       • illed with you dependents, you       • illed with you dependents, you       • illed with you dependents, you       • illed with you       • illed with you         see page 20.       • illed intermatical security number       • illed intermatical security number       • illed intermatical security       • illed intermatical security       • illed intermatical security       • illed intermatical security         If you dd not attach       7       Wages, salaries, tips, etc. Attach Form(s) W-2.       7       Add numbers on intermatical security       • illed with you         109-Expendents       6       Tax-exempt interest. Don tinclude not line 8a.       8b       • intermatical security       • intermatical security       • intermatical security         109-Endents       • a Taxable interest. Attach Schedule 1 if required.       8a       8b       • intermatical security       • intermatical securit					(A) , if qualifying	
If more than six dependents, see page 20.       (1) First name       Last name       see units of the second se		c Dependents:	(2) Dependent's social			
if more than six dependents, see page 20.          • did not live dependents, see page 20.           • did not live with you due to divorce or see page 21)           • eiter divorce or see page 21)          see page 20.          • did not live with you due to divorce or see page 21)           • eiter divorce or see page 21)           • eiter divorce or see page 21)          d Total number of exemptions claimed.            • eiter divorce or see page 21)           • eiter divorce or see page 21)          d Total number of exemptions claimed.            • eiter divorce or see page 21)           • eiter divorce or see page 21)          d Total number of exemptions claimed.            • eiter divorce or see page 21)           • eiter divorce or see page 21)          d Total number of exemptions claimed.          • eiter divorce or see page 21)           • eiter divorce or see page 21)          d Total number of exempt interest. Attach Schedule 1 if required.          • add numbers on lines.           • add numbers on lines.            d Ouellified dividends (see page 23).          • b           • b           • bace page 23)           • b          109 Capital gain distributions.          • 11a           • frequired.           • ba		(1) First name Last name	security number	•		
see page 20.  see page 20.  d Total number of exemptions claimed.  d Total numbers of exemptions claimed.  form(s) W-2  as Taxable interest. Attach Schedule 1 if required.  b Qualified dividends. Attach Schedule 1 if required.  b Qualified dividends (see page 23).  for Capital gain distributions (see page 23).  for attach, any page 22.  for attach, any page 22.  it as Cocial security						
Income       7       Wages, salaries, tips, etc. Attach Form(s)       W-2.       7         Attach       7       Wages, salaries, tips, etc. Attach Form(s)       W-2.       7         Attach       5       Tax-exempt interest. Attach Schedule 1 if required.       8a         Form(s)       9a       Ordinary dividends. Attach Schedule 1 if required.       8a         1099-R if tax       9a       Ordinary dividends. Attach Schedule 1 if required.       9a         10       Capital gain distributions (see page 23).       10       10         11a       IRA       11b       Taxable amount distributions.         attach, any payment.       12a       Iac       12b         113       Unemployment compensation and Alaska Permanent Fund dividends.       13         114       Social security       14b       14b         benefits.       14a       (see page 26).       14b         15       Add lines 7 through 14b (far right column). This is your total income.       15         Adjusted       17       IRA deduction (see page 29).       18         19       Tuition and fees deduction (see page 29).       19       20         20       Add lines 16 through 19. These are your total adjustments.       20			1 1 1 1			to divorce or
d Total number of exemptions claimed.       on 6c not entered above         Attach Form(s) W-2 here, Also attach       7       Wages, salaries, tips, etc. Attach Form(s) W-2.       7         8a       Taxable interest. Attach Schedule 1 if required.       8a       8a         99       0 Total numbers on lines above ▶       9a         1009-R if tax was withheld.       9a       9a         1009-R if tax was withheld.       9a       9a         10       Capital gain distributions (see page 23).       9b         10       Capital gain distributions (see page 23).       10         11a       IRA get a W-2, see page 22.       10         Enclose, but do not attach, any payment.       11a       IRA Social security       12b         12a       Pensions and annuities.       12a       (see page 24).       12b         13       Unemployment compensation and Alaska Permanent Fund dividends.       13         14a       Social security       14b       14b         15       Add lines 7 through 14b (far right column). This is your total income.       15         16       Educator expenses (see page 26).       16       17         17       IRA deduction (see page 26).       17       18         18       Student loan interest deduction (see page 29).						
d Total number of exemptions claimed.       on 6c not entered above         Attach Form(s) W-2 here, Also attach       7       Wages, salaries, tips, etc. Attach Form(s) W-2.       7         8a       Taxable interest. Attach Schedule 1 if required.       8a       8a         99       0 Total numbers on lines above ▶       9a         1009-R if tax was withheld.       9a       9a         1009-R if tax was withheld.       9a       9a         10       Capital gain distributions (see page 23).       9b         10       Capital gain distributions (see page 23).       10         11a       IRA get a W-2, see page 22.       10         Enclose, but do not attach, any payment.       11a       IRA Social security       12b         12a       Pensions and annuities.       12a       (see page 24).       12b         13       Unemployment compensation and Alaska Permanent Fund dividends.       13         14a       Social security       14b       14b         15       Add lines 7 through 14b (far right column). This is your total income.       15         16       Educator expenses (see page 26).       16       17         17       IRA deduction (see page 26).       17       18         18       Student loan interest deduction (see page 29).						Dependents
Income       7       Wages, salaries, tips, etc. Attach Form(s) W-2.       7         Attach Form(s) W-2 here, Also attach       7       Ba Taxable interest. Attach Schedule 1 if required.       8a         9a Ordinary dividends. Attach Schedule 1 if required.       9a       9a         1099-R if tax was withheld.       9a       9a         10       Capital gain distributions (see page 23).       9b         10       Capital gain distributions (see page 23).       10         11a       IRA distributions.       11a         12a       Pensions and annuities.       12b         12a       Pensions and annuities.       12b         13       Unemployment compensation and Alaska Permanent Fund dividends.       13         14a       Social security benefits.       14a         15       Add lines 7 through 14b (far right column). This is your total income.       15         Adjusted gross income       16       Educator expenses (see page 26).       17         13       Student loan interest deduction (see page 29).       19       20         20       Add lines 16 through 19. These are your total adjustments.       20						on 6c not
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Income       7       Wages, salaries, tips, etc. Attach Form(s) W-2.       7         Attach       7       Wages, salaries, tips, etc. Attach Form(s) W-2.       7         Form(s)       W-2       8a       Tax-exempt interest. Do not include on line 8a.       8b         Porm(s)       9a       Ordinary dividends. Attach Schedule 1 if required.       8a       8a         J09-R if tax       9a       Ordinary dividends. Attach Schedule 1 if required.       9a       9a         10       Capital gain distributions (see page 23).       9b       10       11a       IRA         10       Capital gain distributions.       11a       Its able amount (see page 23).       11b       12a         Page 22.       11a       IRA       11b       Taxable amount (see page 23).       11b       12a         Page 22.       11a       IRA       12b       Taxable amount (see page 24).       12b       12b         Page 22.       12a       (see page 24).       12b       12b       12b       12b         13       Unemployment compensation and Alaska Permanent Fund dividends.       13       14a       Social security       14b       15         Add lines 7 through 14b (far right column). This is your total income.       15       15       15       16 </th <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>						
Attach       7       Wages, salaries, tips, etc. Attach Form(s) W-2.       7         Ba       Taxable interest. Attach Schedule 1 if required.       8a         attach       b       Tax-exempt interest. Do not include on line 8a.       8b         1099-R if tax       9a       Ordinary dividends. Attach Schedule 1 if required.       9a         10       Capital gain distributions (see page 23).       9b       10         11       IRA       11b       Taxable amount         distributions.       11a       IRA       (see page 23).         11       IRA       12b       Taxable amount         distributions.       11a       IRA       (see page 23).         11       IRA       (see page 23).       11b         12a       Pensions and       12b       Taxable amount         annuities.       12a       Isee page 24).       12b       Isee page 24).         13       Unemployment compensation and Alaska Permanent Fund dividends.       13         14a       Social security       14b       Taxable amount         benefits.       14a       (see page 26).       14b         15       Add lines 7 through 14b (far right column). This is your total income.       15         Adjusted       16 </th <th></th> <th><b>d</b> Total number of exemption</th> <th>s claimed.</th> <th></th> <th></th> <th></th>		<b>d</b> Total number of exemption	s claimed.			
Attach       Form(s)       W-2       8a       Taxable interest. Attach Schedule 1 if required.       8a         here, Also attach       b       Tax-exempt interest. Do not include on line 8a.       8b       9a         1099-R if tax       9a       Ordinary dividends. Attach Schedule 1 if required.       9a       9a         1099-R if tax       b       Qualified dividends (see page 23).       9b       9b         10       Capital gain distributions (see page 23).       10       11a         If you did not get a W-2, see page 22.       11a       IRA       11b       Taxable amount distributions.       11a         Enclose, but do not attach, any payment.       11a       IRA       12b       Taxable amount (see page 24).       12b         13       Unemployment compensation and Alaska Permanent Fund dividends.       13       14a       Social security benefits.       14b       14b         14a       Social security benefits.       14a       (see page 26).       14b       15         Adjusted gross income       16       Educator expenses (see page 26).       17       18       Student loan interest deduction (see page 29).       19       19         19       Tuition and fees deduction (see page 29).       19       19       10       Add lines 16 through 19. These are your to	Income				_	
here. Also attach       8a       1axable interest. Attach Schedule 1 if required.       8a         b       Tax-exempt interest. Do not include on line 8a.       8b       9a         1099-R if tax was withheld.       9a       9a       9a         10       Capital gain distributions (see page 23).       9b       10         11a       IRA       11b       Taxable amount distributions.       11a         11a       IRA       11b       Taxable amount distributions.       11a         12a       Pensions and annuities.       12a       Taxable amount (see page 23).       11b         12a       Pensions and annuities.       12a       Taxable amount (see page 24).       12b         13       Unemployment compensation and Alaska Permanent Fund dividends.       13       14a         14a       Social security benefits.       14a       (see page 26).       14b         15       Add lines 7 through 14b (far right column). This is your total income.       15       15         Adjusted gross income       16       Educator expenses (see page 26).       16       17         19       Tuition and fees deduction (see page 29).       19       20       Add lines 16 through 19. These are your total adjustments.       20	Attach	7 Wages, salaries, tips, etc.	Attach Form(s) W-2		(	
attach Form(s) 1099-R if tax was withheld.       b       Tax-exempt interest. Do not include on line 8a. 8b       9a         9a       Ordinary dividends. Attach Schedule 1 if required.       9a         9a       Qualified dividends (see page 23).       9b         10       Capital gain distributions (see page 23).       10         11a       IRA       11b       Taxable amount distributions.       11a         12a       Pensions and annuities.       12a       Taxable amount (see page 24).       12b         13       Unemployment compensation and Alaska Permanent Fund dividends.       13         14a       Social security benefits.       14a       (see page 26).       14b         15       Add lines 7 through 14b (far right column). This is your total income.       15         Adjusted gross income       16       Educator expenses (see page 26).       17         18       Student loan interest deduction (see page 29).       18       19         19       Tuition and fees deduction (see page 29).       19       20         20       Add lines 16 through 19. These are your total adjustments.       20		<b>9. Taxable</b> interact Attach S	abadula 1 if raquiras	J	9.0	
Form(s) 1099-R if tax was withheld.       9a       Ordinary dividends. Attach Schedule 1 if required.       9a         b       Qualified dividends (see page 23).       9b       10         fyou did not get a W-2, see page 22.       10       Capital gain distributions (see page 23).       10         11a       IRA       11b       Taxable amount (see page 23).       10         12a       Pensions and annuities.       12a       Taxable amount (see page 24).       12b         13       Unemployment compensation and Alaska Permanent Fund dividends.       13         14a       Social security benefits.       14b       Taxable amount (see page 26).       14b         15       Add lines 7 through 14b (far right column). This is your total income.       15       15         Adjusted gross income       17       IRA deduction (see page 26).       17         19       Tuition and fees deduction (see page 29).       19       20         20       Add lines 16 through 19. These are your total adjustments.       20					oa	
1099-R if tax was withheld.       b Qualified dividends (see page 23).       9b         10       Capital gain distributions (see page 23).       10         11a       IRA       11b       Taxable amount (see page 23).       10         11a       IRA       11b       Taxable amount (see page 23).       11b         12a       Pensions and annuities.       12a       Taxable amount (see page 24).       12b         12a       Pensions and annuities.       12a       (see page 24).       12b         13       Unemployment compensation and Alaska Permanent Fund dividends.       13         14a       Social security benefits.       14b       Taxable amount (see page 26).         15       Add lines 7 through 14b (far right column). This is your total income.       15         Adjusted gross income       16       Educator expenses (see page 26).       16         17       IRA deduction (see page 26).       17       18         18       Student loan interest deduction (see page 29).       18       19         19       Tuition and fees deduction (see page 29).       19       20         20       Add lines 16 through 19. These are your total adjustments.       20						
was withheld.       10       Capital gain distributions (see page 23).       10         If you did not get a W-2, see page 22.       11a       IRA       11b       Taxable amount (see page 23).       11b         Enclose, but do not attach, any payment.       12a       Pensions and annuities.       12a       12b       Taxable amount (see page 24).       12b         13       Unemployment compensation and Alaska Permanent Fund dividends.       13       14a       Social security benefits.       14b       Taxable amount (see page 26).       14b         15       Add lines 7 through 14b (far right column). This is your total income.       15       15         Adjusted gross income       16       Educator expenses (see page 26).       16       17         19       Tuition and fees deduction (see page 29).       19       20       Add lines 16 through 19. These are your total adjustments.       20						
If you did not       11a       IRA       11b       Taxable amount         get a W-2, see       12a       Pensions and       12b       Taxable amount         Enclose, but do       not attach, any       12a       Pensions and       12b       Taxable amount         I3       Unemployment compensation and Alaska Permanent Fund dividends.       13       14a       Social security       14b       14b         I4a       Social security       14a       (see page 26).       14b       15         Adjusted gross income       16       Educator expenses (see page 26).       16       17       17         I8       Student loan interest deduction (see page 29).       18       19       10       20         Add lines 16 through 19. These are your total adjustments.       20       20       20	was withheld.		<b>•</b> ,		10	
get a W-2, see page 22.       distributions.       11a       (see page 23).       11b         Enclose, but do not attach, any payment.       12a       Pensions and annuities.       12a       12b       Taxable amount (see page 24).       12b         13       Unemployment compensation and Alaska Permanent Fund dividends.       13       14a       Social security benefits.       14b       Taxable amount (see page 26).       14b         15       Add lines 7 through 14b (far right column). This is your total income.       15       15         Adjusted gross income       16       Educator expenses (see page 26).       16         17       IRA deduction (see page 26).       17       18         Student loan interest deduction (see page 29).       19       20         20       Add lines 16 through 19. These are your total adjustments.       20	If you did not			11b Taxable am		
Enclose, but do not attach, any payment.       12a       Pensions and annuities.       12a       12b       Taxable amount (see page 24).       12b         13       Unemployment compensation and Alaska Permanent Fund dividends.       13       14a       Social security       14b       13a         14a       Social security       14b       Taxable amount       14b       15a         15       Add lines 7 through 14b (far right column). This is your total income.       15       15         16       Educator expenses (see page 26).       16       15         17       IRA deduction (see page 26).       17       18         18       Student loan interest deduction (see page 29).       18       19         19       Tuition and fees deduction (see page 29).       19       20						
not attach, any payment.       13       Unemployment compensation and Alaska Permanent Fund dividends.       13         14a       Social security       14b       Taxable amount (see page 26).       14b         15       Add lines 7 through 14b (far right column). This is your total income.       15       15         Adjusted gross income       16       Educator expenses (see page 26).       16         17       IRA deduction (see page 26).       17         18       Student loan interest deduction (see page 29).       19         20       Add lines 16 through 19. These are your total adjustments.       20	page 22.	12a Pensions and		12b Taxable am	ount	
payment.       13       Unemployment compensation and Alaska Permanent Fund dividends.       13         14a       Social security       14b       Taxable amount         benefits.       14a       (see page 26).       14b         15       Add lines 7 through 14b (far right column). This is your total income.       ▶       15         Adjusted gross income       16       Educator expenses (see page 26).       16         17       IRA deduction (see page 26).       17         18       Student loan interest deduction (see page 29).       18         19       Tuition and fees deduction (see page 29).       19         20       Add lines 16 through 19. These are your total adjustments.       20		annuities. 12a		(see page 2	24). 12b	
14a       Social security benefits.       14b       Taxable amount (see page 26).       14b         15       Add lines 7 through 14b (far right column). This is your total income.       ▶ 15         Adjusted gross income       16       Educator expenses (see page 26).       16         17       IRA deduction (see page 26).       16         18       Student loan interest deduction (see page 29).       18         19       Tuition and fees deduction (see page 29).       19         20       Add lines 16 through 19. These are your total adjustments.       20						
benefits.       14a       (see page 26).       14b         15       Add lines 7 through 14b (far right column). This is your total income.       ▶ 15         Adjusted gross income       16       Educator expenses (see page 26).       16         17       IRA deduction (see page 26).       17         18       Student loan interest deduction (see page 29).       18         19       Tuition and fees deduction (see page 29).       19         20       Add lines 16 through 19. These are your total adjustments.       20		· · · · · · · · · · · · · · · · · · ·	tion and Alaska Peri			
15       Add lines 7 through 14b (far right column). This is your total income.       ▶ 15         Adjusted gross income       16       Educator expenses (see page 26).       16         17       IRA deduction (see page 26).       17         18       Student loan interest deduction (see page 29).       18         19       Tuition and fees deduction (see page 29).       19         20       Add lines 16 through 19. These are your total adjustments.       20		<b>,</b>				
Adjusted gross income161617IRA deduction (see page 26).1718Student loan interest deduction (see page 29).1819Tuition and fees deduction (see page 29).1920Add lines 16 through 19. These are your total adjustments.20		Denetits. 14a		(see page 2	26). <u>14</u> D	
Adjusted gross income161617IRA deduction (see page 26).1718Student loan interest deduction (see page 29).1819Tuition and fees deduction (see page 29).1920Add lines 16 through 19. These are your total adjustments.20		<b>15</b> Add lines 7 through 14b (far	right column) This i	s your total incom	ne. 🕨 15	
gross income17IRA deduction (see page 26).1718Student loan interest deduction (see page 29).1819Tuition and fees deduction (see page 29).1920Add lines 16 through 19. These are your total adjustments.20	Adjusted	<u> </u>	• ,			
18Student loan interest deduction (see page 29).1819Tuition and fees deduction (see page 29).1920Add lines 16 through 19. These are your total adjustments.20	-					
19Tuition and fees deduction (see page 29).1920Add lines 16 through 19. These are your total adjustments.20	-					
20       Add lines 16 through 19. These are your total adjustments.       20	income		· · · · /			
21 Subtract line 20 from line 15. This is your adjusted gross income. ► 21					20	
21 Subtract line 20 from line 15. This is your adjusted gross income. ► 21						
		21 Subtract line 20 from line	15. This is your <b>adjı</b>	isted gross inco	<b>me. ▶</b> 21	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 57. Cat. No. 11327A

Form 1040A	(2004	)			Pa	age <b>2</b>
Tax,	22	Enter the amount from line 21 (adjusted gross income).		22		
credits,				-		
and	23a	Check	23a 🗋			
payments	b	If you are married filing separately and your spouse itemizes		_		
Standard	b b		23b [			1
Deduction for—	24	Enter your standard deduction (see left margin).		24		
People who	25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0	)	25		
checked any box on line	26	If line 22 is \$107,025 or less, multiply \$3,100 by the total number of	;			
23a or 23b <b>or</b>		exemptions claimed on line 6d. If line 22 is over \$107,025, see the				
who can be claimed as a		worksheet on page 32.		26		
dependent, see page 31.	27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0. This is your <b>taxable income.</b>	) ▶	▶ 27		
<ul> <li>All others:</li> </ul>	28	<b>Tax,</b> including any alternative minimum tax (see page 31).		28		
Single or	29	Credit for child and dependent care expenses.				
Married filing separately,		Attach Schedule 2. 29				
\$4,850	30	Credit for the elderly or the disabled. Attach				
Married filing		Schedule 3. 30				
jointly or Qualifying	31	Education credits. Attach Form 8863. 31				
widow(er), \$9,700	32	Retirement savings contributions credit. Attach				
Head of	33	Form 8880.32Child tax credit (see page 36).33				
household, \$7,150	34	Adoption credit. Attach Form 8839. 34				
¢7,100	35	Add lines 29 through 34. These are your <b>total credits</b> .		35		
	36	Subtract line 35 from line 28. If line 35 is more than line 28, enter -0		36		
	37	Advance earned income credit payments from Form(s) W-2.		37		
	38	Add lines 36 and 37. This is your <b>total tax.</b>	<b>&gt;</b>	► 38		
	<u>39</u>	Federal income tax withheld from Forms W-2 and 1099. 39				
If you have	40	2004 estimated tax payments and amountapplied from 2003 return.40				
a qualifying	/12	applied from 2003 return.40Earned income credit (EIC).41a				
child, attach Schedule	<u>b</u>					
EIC.	42	Additional child tax credit. Attach Form 8812. 42				
	43	Add lines 39, 40, 41a, and 42. These are your total payments.		▶ 43		
Refund	44	If line 43 is more than line 38, subtract line 38 from line 43.				
Direct	45-	This is the amount you <b>overpaid</b> .		44		
Direct deposit?		Amount of line 44 you want <b>refunded to you.</b>		► 45a		
See page 50 and fill in	► b	Routing ► <b>c</b> Type: Checking Savir	ngs			
45b, 45c,	► d					
and 45d.	- 4	number				
	46	Amount of line 44 you want applied to your				
		2005 estimated tax. 46				1
Amount	47	Amount you owe. Subtract line 43 from line 38. For details on how		▶ 47		
you owe	48	to pay, see page 51. Estimated tax penalty (see page 51). 48		- 41		
Thind months	г	Do you want to allow another person to discuss this return with the IRS (see page 52)?	? <b>Yes</b>	. Complete	the following.	No
Third party		)esignee's Phone		dentification		
designee	r	ame ▶ no. ▶ ( )	number (P	PIN)		
Sign		Inder penalties of perjury, I declare that I have examined this return and accompanying schedules a nowledge and belief, they are true, correct, and accurately list all amounts and sources of income I re				
here	c	f preparer (other than the taxpayer) is based on all information of which the preparer has any know 'our signature   Date   Your occupation			me phone numbe	⊃r
Joint return? See page 18.				/		
Keep a copy		Spouse's signature. If a joint return, <b>both</b> must sign. Date Spouse's occupation		(	)	
for your records.						
Paid	F	Preparer's Date Check		Preparer	r's SSN or PTIN	
preparer's		Offeck	mployed			
use only		irm's name (or ours if self-employed),	EIN			
		ddress, and ZIP code	Phone no.	()		

Form

# Department of the Treasury—Internal Revenue Service Income Tax Return for Single and Joint Filers With No Dependents (99) 2004

OMI	3 No.	1545-0675
OMI	3 No.	1545-0675

1040EZ		Joint Filers With No Dependents (99) 2004	OMB No. 1545-0675
Label		Your first name and initial Last name	Your social security number
(See page 11.) <b>Use the IRS</b>	L A B E	If a joint return, spouse's first name and initial Last name	Spouse's social security number
Otherwise,		Home address (number and street). If you have a P.O. box, see page 11. Apt. no.	▲ Important! ▲
or type.	R E	City, town or post office, state, and ZIP code. If you have a foreign address, see page 11.	You <b>must</b> enter your SSN(s) above.
Presidential Election Campaign (page 11)		Note. Checking "Yes" will not change your tax or reduce your refund.	You Spouse
Income	1	Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	
Attach Form(s) W-2 here.	2	Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.	2
Enclose, but do not attach, any payment.	3	Unemployment compensation and Alaska Permanent Fund dividends (see page 13).	3
	4	Add lines 1, 2, and 3. This is your adjusted gross income.	4
Note. You must check Yes or No.	5	Can your parents (or someone else) claim you on their return?         Yes.       Enter amount from worksheet on back.         Image: Some one back       Image: Some one state	5
	6	Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0 This is your <b>taxable income</b> .	6
Payments and tax	7	Federal income tax withheld from box 2 of your Form(s) W-2.	7
	8	Earned income credit (EIC).	8a
		Nontaxable combat pay election.     8b	
	9	Add lines 7 and 8a. These are your <b>total payments.</b>	9
	10	<b>Tax.</b> Use the amount on <b>line 6 above</b> to find your tax in the tax table on pages 24–32 of the booklet. Then, enter the tax from the table on this line.	10
Refund Have it directly	11a	If line 9 is larger than line 10, subtract line 10 from line 9. This is your <b>refund.</b>	11a
deposited! See page 18 and fill in 11b, 11c, and 11d.	► t	Routing number Checking Savings	
	► d		
Amount you owe	12	If line 10 is larger than line 9, subtract line 9 from line 10. This is the <b>amount you owe.</b> For details on how to pay, see page 19.	12
Third party designee		ignee's Phone Personal iden	. Complete the following. □ No
Sign here Joint return? See page 11. Keep a copy	Unc acc on a You	er penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and bel urately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other th Ill information of which the preparer has any knowledge. r signature Date Your occupation	
for your records.	Spo	use's signature. If a joint return, <b>both</b> must sign. Date Spouse's occupation	
Paid		Date Date Check if self-employed	Preparer's SSN or PTIN
preparer's use only	you	I's name (or EIN EIN ress, and ZIP code Phone no.	( )

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 23.

Schedule 1	Department of the Treasury—Internal Revenue Service			
(Form 1040A)	Interest and Ordinary Dividends for Form 1040A Filers (99) 2004		OMB No. 1545	5-0085
Name(s) shown on For	rm 1040A	Your	social security nu	mber
Part I	<b>Note.</b> If you received a Form 1099-INT, Form 1099-OID, or substitute s brokerage firm, enter the firm's name and the total interest shown			
Interest (See back of schedule and the instructions	1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see back of schedule and list this interest first. Also, show that buyer's social security number and address.		Amount	
for Form 1040A, line 8a.)	<ul> <li>2 Add the amounts on line 1.</li> <li>3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815.</li> <li>4 Subtract line 3 from line 2. Enter the result here and on Form 1040A,</li> </ul>	1		
Part II	line 8a. Note. If you received a Form 1099-DIV or substitute statement from a be enter the firm's name and the ordinary dividends shown on that f		age firm,	
Ordinary	5 List name of payer.	onn.	Amount	
dividends		5	Amount	1
(See back of schedule and the instructions for Form 1040A, line 9a.)	Add the amounts on line 5. Enter the total here and on Form 10404			
	6 Add the amounts on line 5. Enter the total here and on Form 1040A, line 9a.	6		
For Paperwork Re	duction Act Notice, see Form 1040A instructions. Cat. No. 12075R S	chedule	e 1 (Form 1040A)	2004

Schedule 2 (Form 1040A)		Department of the Treasury—Internal Revenue Service Child and Dependent Care							
· · ·	-	penses for Form 104	40A Filers	(99) 20	04			OMB No. 1545	5-0085
Name(s) shown on Form	n 1040.	A					Your socia	I security number	
Before you beg • Dependent C		You need to understand th Benefits		erms. See <b>De</b> fying Person		on page 1 d		arate instructior I <b>ified Expense</b>	
Part I	1	<b>(a)</b> Care provider's name		number, street, ate, and ZIP coc		<b>(c)</b> Iden number (SS		(d) Amount pa (see instruction	
Persons or organizations who provided the care	_								
You <b>must</b> complete this part.		(If you need more space Did you receive dependent care bene Caution. If the care was must use Form 1040. S	fits?	No Yes	you may	owe emplo	rt III on th byment ta	e back next.	, you
Part II	2	Information about your the instructions.						ying persons,	see
Credit for child and dependent care expenses		<b>(a)</b> Qualifying po First	erson's name La	st		alifying persor security numb		(c) Qualified expe you incurred and in 2004 for the pe listed in column	paid erson
	3	Add the amounts in col \$3,000 for one qualifyin If you completed Part II	g person or	\$6,000 for tw	o or mor		3		
	4	Enter your earned inco	me. See the	instructions.			4		
	5	If married filing jointly, e spouse was a student o <b>others,</b> enter the amoun	or was disabl	ed, see the in			5		
	6	Enter the <b>smallest</b> of lir	ne 3, 4, or 5.				6		
	7	Enter the amount from I	Form 1040A,	line 22.	7				
	8	Enter on line 8 the decin amount on line 7. If line 7 is: But not Dec	mal amount : cimal	If line 7 is		blies to the Decimal			
		Over         over         am           \$0—15,000         15,000—17,000         17,000—19,000           17,000—19,000         21,000—21,000         21,000—23,000           23,000—25,000         23,000         25,000	.35 .34 .33 .32 .31 .30	Over \$29,000	33,000 35,000 37,000 39,000	amount .27 .26 .25 .24 .23 .22	is		
		25,000—27,000 27,000—29,000	.29 .28	41,000— 43,000—	43,000	.21 .20	8	×	
	9	Multiply <b>line 6</b> by the de expenses in 2004, see t	ecimal amou	nt on line 8. I			9		
		Enter the amount from					10		
	11	Credit for child and depe or line 10 here and on For			er the <b>sma</b>	aller of line 9	11		
For Paperwork Red	uctior	n Act Notice, see Form 1040A	instructions.	Cat.	No. 10749I		Schedul	e 2 (Form 1040A)	2004

chedule 2 (Form 1040A)	2004	Page
Part III Dependent	12 Enter the total amount of dependent care benefits you received for 2004. This amount should be shown in box 10 of your Form(s) W-2. Do not include amounts that were reported to you as wages	
are benefits	in box 1 of Form(s) W-2.	12
	13 Enter the amount forfeited, if any. See the instructions.	13
	14 Subtract line 13 from line 12.	14
	15 Enter the total amount of qualified expenses incurred in 2004 for the care of the qualifying person(s).       15	_
	16 Enter the smaller of line 14 or 15. 16	
	17 Enter your earned income. See the instructions. 17	
	18 Enter the amount shown below that applies to you.	
	<ul> <li>If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5).</li> </ul>	
	<ul> <li>If married filing separately, see the instructions for the amount to enter.</li> </ul>	
_	All others, enter the amount from line 17.	
	19 Enter the smallest of line 16, 17, or 18. 19	
:	<ul> <li>20 Excluded benefits. Enter here the smaller of the following:</li> <li>The amount from line 19 or</li> <li>\$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 18).</li> </ul>	20
:	<b>21 Taxable benefits.</b> Subtract line 20 from line 14. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB."	21
	To claim the child and dependent care credit, complete lines 22–26 below.	
	22 Enter \$3,000 (\$6,000 if two or more qualifying persons).	22
	23 Enter the amount from line 20.	23
:	24 Subtract line 23 from line 22. If zero or less, stop. You cannot take the credit. Exception. If you paid 2003 expenses in 2004, see the instructions for line 9.	24
:	25 Complete line 2 on the front of this schedule. Do not include in column (c) any benefits shown on line 20 above. Then, add the amounts in column (c) and enter the total here.	25
1	<b>26</b> Enter the <b>smaller</b> of line 24 or 25. Also, enter this amount on line 3 on the front of this schedule and complete lines 4–11.	26
		Schedule 2 (Form 1040A) 20

Schedule 3 (Form 1040A)	Department of the Treasury—Internal Reve Credit for the Elderly or t for Form 1040A Filers		OMB No. 1545-0085
Name(s) shown on For	m 1040A		Your social security number
	<ul> <li>You were age 65 or older</li> <li>But you must also meet oth</li> </ul>		5, you retired on <b>permanent</b> and you received taxable ns for Schedule 3.
Part I	If your filing status is:	And by the end of 2004:	Check only one box:
Check the box for your filing status and age	Single, Head of household, or Qualifying widow(er)	<ol> <li>You were 65 or older</li> <li>You were under 65 and you retire and total disability.</li> </ol>	ed on permanent
		and total disability	
		<ul><li>3 Both spouses were 65 or older</li><li>4 Both spouses were under 65, but retired on permanent and total dis</li></ul>	only one spouse
	Married filing	5 Both spouses were under 65, and permanent and total disability.	_
	jointly	6 One spouse was 65 or older, and was under 65 and retired on periodisability	manent and total
		7 One spouse was 65 or older, and was under 65 and <b>not</b> retired or total disability	permanent and
	Married filing	8 You were 65 or older and you your spouse for all of 2004	· _
	separately	<b>9</b> You were under 65, you retired of total disability, and you lived a spouse for all of 2004	apart from your
	Did you check box 1, 3, 7, or 8?	— Yes → Skip Part II and co     Mo → Complete Parts II	omplete Part III on the back. and III.
Part II Statement of permanent and total disability Complete this part only if you checked box 2, 4, 5, 6, or 9 above.	or you filed or got a s line B on the stateme 2 Due to your continue substantial gainful ac • If you checked this • If you did not che page 4 of the instru	s statement for this disability for 198 statement for tax years after 1983 an ent, <b>and</b> d disabled condition, you were unabi- tivity in 2004, check this box box, you do not have to get another eck this box, have your physician actions. You <b>must</b> keep the statement <b>nstructions.</b> Cat. No. 12064K	d your physician signed le to engage in any ► □ statement for 2004. complete the statement on

Schedule 3 (Form 1040)	A) 2004			Page <b>2</b>
Part III	10	If you checked (in Part I): Enter:		
		Box 1, 2, 4, or 7		
Figure your credit		Box 8 or 9	10	
		Did you check Yes → You must complete line 11. box 2, 4, 5, 6,		
		or 9 in Part I? No — Enter the amount from line 10		
	11	on line 12 and go to line 13. If you checked (in Part I):		
		<ul> <li>Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.</li> </ul>		
		• Box 2, 4, or 9, enter your taxable disability income.		
		• Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.		
		For more details on what to include on line 11, see the instructions.	11	
	12	If you completed line 11, enter the <b>smaller</b> of line 10 or line 11; <b>all others,</b> enter the amount from line 10.	12	
	13	Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2004.		
	а	Nontaxable part of social security benefits		
		and		
		Nontaxable part of railroad retirement benefits treated as social security (see the instructions). 13a		
	b			
		and		
		Any other pension, annuity, or disability benefit that is excluded from income under any other		
		provision of law (see the instructions). 13b		
	с	Add lines 13a and 13b. (Even though these		
		income items are not taxable, they <b>must</b> be included here to figure your credit.) If you did not		
		receive any of the types of nontaxable income		
		listed on line 13a or 13b, enter -0- on line 13c. 13c		
	14	Enter the amount from Form 1040A, line 22. 14	_	
	15	If you checked (in Part I):         Enter:           Box 1 or 2         \$7,500		
		Box 3, 4, 5, 6, or 7		
		Box 8 or 9 \$5,000 15		
	16	Subtract line 15 from line 14. If zero or less, enter -0 16		
	17	Enter one-half of line 16. 17	_	
	18	Add lines 13c and 17.	18	
	19	Subtract line 18 from line 12. If zero or less, <b>stop;</b> you <b>cannot</b> take the credit. Otherwise, go to line 20.	19	
	20	Multiply line 19 by 15% (.15).	20	
	21	Enter the amount from Form 1040A, line 28, minus any amount on	21	
	22	Form 1040A, line 29. Credit for the elderly or the disabled. Enter the smaller of line 20	21	
		or line 21 here and on Form 1040A, line 30.	22	
			Schedule	3 (Form 1040A) 2004

(Schedule B is on back)

Department of the Treasury Internal Revenue Service (99)	► Attach to Form 1040. ► See Instructions for Schedules A and B (Form 1040)	Attachment Sequence No. 07
Name(s) shown on Form 1040		Your social security number

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

Cat. No. 11330X



OMB No. 1545-0074 2 Δ

(Form 1040)

		1040. Do not enter name and social security number if shown on other side.	1 10	ur social security nu	
		Schedule B—Interest and Ordinary Dividends		Attachment Sequence N	10. <b>08</b>
Part I	1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this		Amount	
Interest (See page B-1 and the instructions for Form 1040, line 8a.)		interest first. Also, show that buyer's social security number and address ►	1		
<b>Note.</b> If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest					
shown on that form.	3	Add the amounts on line 1       .	2 3 4		
	No	ote. If line 4 is over \$1,500, you must complete Part III.	-	Amount	
Part II Ordinary Dividends (See page B-2 and the instructions for Form 1040, line 9a.)	5	List name of payer			
Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.	6	Add the amounts on line 5. Enter the total here and on Form 1040, line 9a .	5		
		<b>ote.</b> If line 6 is over \$1,500, you must complete Part III.		I	·

Accounts	account in a foreign country, such as a bank account, securities account, or other financial account?	
and Trusts	See page B-2 for exceptions and filing requirements for Form TD F 90-22.1.	
	<b>b</b> If "Yes," enter the name of the foreign country ►	
(See page B-2.)	8 During 2004, did you receive a distribution from, or were you the grantor of, or transferor to, a	
рауе Б-2.)	foreign trust? If "Yes," you may have to file Form 3520. See page B-2	

For Paperwork Reduction Act Notice, see Form 1040 instructions.

#### SCHEDULE C (

## **Profit or Loss From Business**

OMB No. 1545-0074

(Fo	orm 1040) (Sole Proprietorship)					20 <b>14</b>			
Donor	tment of the Treesury	Partnerships, joint version	3.		Attachment				
	tment of the Treasury al Revenue Service	ttach to Form 1040 or 1041	1. 🕨	See Instructions for Schedule C (Fo	rm 104	0).	Sequence		
Name	e of proprietor				Social	security	number (SSN	1)	
A	Principal business or professio	n. including product or servi	ice (see	page C-2 of the instructions)	B Ent	er code fr	rom pages C-	7889	
			000		DEnt				
С	Business name. If no separate	business name, leave blank	ζ.		D Emp	oloyer ID	number (EIN	l), if any	
Е	Business address (including su City, town or post office, state	,							
F		Cash (2) Accrua	al	(3) □ Other (specify) ►					
G			iness d	uring 2004? If "No," see page C-3 for	limit or	n losses	🗌 Yes	s 🗌 No	
Н		business during 2004, check	k here						
Ра	rt I Income								
1				on Form W-2 and the "Statutory					
-	employee" box on that form w	as checked, see page C-3 a	and che	ck here ▶ 🛄	1	-			
2	Returns and allowances		• •		3	+			
3 4	Subtract line 2 from line 1	$\cdots$			4	-			
4	Cost of goods sold (from line 4	12 on page 2)	• •		<u> </u>	1			
5	Gross profit. Subtract line 4 fr	rom line 3			5				
6	Other income, including Federa				6				
	-	-							
7	Gross income. Add lines 5 an			<u> </u>	7				
Pa	rt II Expenses. Enter ex	<u> </u>	se of y	our home <b>only</b> on line 30.					
8	Advertising	8		<b>19</b> Pension and profit-sharing plans	19				
9	Car and truck expenses (see			<b>20</b> Rent or lease (see page C-5):		1			
	page C-3)			a Vehicles, machinery, and equipment	20a	-		<u> </u>	
10	Commissions and fees	- <u>10</u> 11		<b>b</b> Other business property	20b				
11	Contract labor (see page C-4)	12		<ul><li>21 Repairs and maintenance .</li><li>22 Supplies (not included in Part III) .</li></ul>	22	-			
12	Depletion			23 Taxes and licenses	23	+			
13	Depreciation and section 179			<b>24</b> Travel, meals, and entertainment:					
	expense deduction (not included in Part III) (see			a Travel	24a				
	page C-4)	13		<b>b</b> Meals and					
14	Employee benefit programs	ا د		entertainment		_			
	(other than on line 19).	14		c Enter nondeduct-					
15	Insurance (other than health)	. 15		ible amount in- cluded on line 24b					
16	Interest:	40-		(see page C-5)	041	-			
a	Mortgage (paid to banks, etc.)	_ <u>16a</u> 16b		d Subtract line 24c from line 24b .	24d 25	+			
b	Other			<ul><li>25 Utilities</li><li>26 Wages (less employment credits)</li></ul>	25	-			
17	Legal and professional services	17		27 Other expenses (from line 48 on	20				
18	Office expense	. 18		page 2)	27				
28	Total expenses before expense	ses for business use of home	e. Add	lines 8 through 27 in columns	28				
	•			0					
29	Tentative profit (loss). Subtract	line 28 from line 7			29	<u> </u>			
30	Expenses for business use of	your home. Attach Form 882	29.		30	<u> </u>			
31	Net profit or (loss). Subtract I			1					
				SE, line 2 (statutory employees,					
	see page C-6). Estates and tru		е З.	ĺ	31				
20	• If a loss, you <b>must</b> go to line			in this activity (and there 0.0)					
32	If you have a loss, check the b	•		in this activity (see page C-o).	20-		nvestment i	e at riek	
	(statutory employees, see page				32a 32b	_	ne investme		
	• If you checked 32b, you mu	,		J	520				

• If you checked 32b, you must attach Form 6198.

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule C (Form 1040) 2004

at risk.

Sche	dule C (Form 1040) 2004			Page <b>2</b>
Pa	rt III Cost of Goods Sold (see page C-6)			
33 34	Method(s) used to value closing inventory: <b>a</b> Cost <b>b</b> Cost or market <b>c</b> Was there any change in determining quantities, costs, or valuations between opening and closing in "Yes," attach explanation	ventor	ther (attach expla ry? If <b>□ Yes</b>	anation)
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35		
36	Purchases less cost of items withdrawn for personal use	36		
37	Cost of labor. Do not include any amounts paid to yourself	37		
38	Materials and supplies	38		
39	Other costs	39		
40	Add lines 35 through 39	40		
41	Inventory at end of year	41		
42 <b>Pa</b>	<ul> <li>Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4</li> <li>Information on Your Vehicle. Complete this part only if you are claimi line 9 and are not required to file Form 4562 for this business. See the in C-4 to find out if you must file Form 4562.</li> </ul>			
43 44	When did you place your vehicle in service for business purposes? (month, day, year) ►/ Of the total number of miles you drove your vehicle during 2004, enter the number of miles you used y			
а	Business b Commuting c Othe	r		
45	Do you (or your spouse) have another vehicle available for personal use?		🗌 Yes	🗌 No
46	Was your vehicle available for personal use during off-duty hours?	•••	🗌 Yes	🗌 No
	Do you have evidence to support your deduction?			🗌 No
b Pa	If "Yes," is the evidence written?	 or lin	🗌 Yes	No No
га				
48	Total other expenses. Enter here and on page 1, line 27	48		

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

Department of the Treasury

Internal Revenue Service Name of proprietor

#### **Net Profit From Business**

(Sole Proprietorship)

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

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

2004 Attachment Sequence No. 09A

OMB No 1545-0074

Social security number (SSN)

**General Information** Part I • Had business expenses of \$5,000 or • Had no employees during the year. less. • Are not required to file Form 4562, You May Use Depreciation and Amortization, for • Use the cash method of accounting. Schedule C-EZ this business. See the instructions Instead of Did not have an inventory at any for Schedule C, line 13, on page time during the year. C-4 to find out if you must file. Schedule C And You: Do not deduct expenses for **Only If You:** Did not have a net loss from your business use of your home. husiness Do not have prior year unallowed Had only one business as a sole passive activity losses from this proprietor. business. Principal business or profession, including product or service B Enter code from pages C-7, 8, & 9 Δ С D Employer ID number (EIN), if any Business name. If no separate business name, leave blank. E Business address (including suite or room no.). Address not required if same as on Form 1040, page 1. City, town or post office, state, and ZIP code Part II **Figure Your Net Profit** Gross receipts. Caution. If this income was reported to you on Form W-2 and the "Statutory 1 employee" box on that form was checked, see Statutory Employees in the instructions for 1 Schedule C, line 1, on page C-3 and check here 2 Total expenses (see instructions). If more than \$5,000, you must use Schedule C. 2 Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on 3 Form 1040, line 12, and also on Schedule SE, line 2. (Statutory employees do not report this amount on Schedule SE, line 2. Estates and trusts, enter on Form 1041, line 3.) 3 Part III Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 2. When did you place your vehicle in service for business purposes? (month, day, year) 4 Of the total number of miles you drove your vehicle during 2004, enter the number of miles you used your vehicle for: 5 а No No 6 Was your vehicle available for personal use during off-duty hours? No No 7 8a Do you have evidence to support your deduction? Yes No Yes **b** If "Yes," is the evidence written? No No <u>. . . . . . . . . . . .</u> . For Paperwork Reduction Act Notice, see Form 1040 instructions. Cat. No. 14374D Schedule C-EZ (Form 1040) 2004

#### SCHEDULE D (Form 1040)

## **Capital Gains and Losses**

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99) Name(s) shown on Form 1040 ► Attach to Form 1040. ► See Instructions for Schedule D (Form 1040).

Use Schedule D-1 to list additional transactions for lines 1 and 8.

2004 Attachment Sequence No. 12 Your social security number

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

(a) Description of property (Example: 100 sh. XYZ Co.)		<b>(b)</b> Date acquired (Mo., day, yr.)	(c) Date (Mo., day		(d) Sales pr (see page D- the instruction	6 of	(e) Cost or othe (see page D- the instruction	6 of	<b>(f) Gain or (loss)</b> Subtract (e) from (	
1										
2	Enter your short-term totals, if any, from Schedule D-1,      Ine 2									
3	Total short-term sales price amounts column (d)			3						
4	Short-term gain from Form 6252 and sh	ort-term gain o	or (loss) f	rom F	orms 4684, 6	6781,	and 8824	4		
5								5		
6	Short-term capital loss carryover. Ente Carryover Worksheet on page D-6 of	er the amount,	, if any, <sup>.</sup>	from	line 8 of you	ır <b>Ca</b> l	pital Loss	6	(	)
7	Net short-term capital gain or (loss).	Combine lines	s 1 throu	ah 6 i	in column (f)			7		

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

	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date solo (Mo., day, yr		(d) Sales price (see page D-6 of the instructions)	(e) Cost or oth (see page I the instruct	0-6 of	(f) Gain or (loss) Subtract (e) from (d)
8								
9	Enter your long-term totals, if any, line 9			9				
10	Total long-term sales price amounts column (d)			0				
11	Gain from Form 4797, Part I; long-term (loss) from Forms 4684, 6781, and 882						11	
12	Net long-term gain or (loss) from p Schedule(s) K-1		12					
13	Capital gain distributions. See page D-	1 of the instru	ctions .				13	
14	Long-term capital loss carryover. Ente Carryover Worksheet on page D-6 of						14	(
15	Net long-term capital gain or (loss) Part III on the back	. Combine line	s 8 through	۱ 1 <sup>4</sup>	4 in column (f). <sup>-</sup>	Then go to	15	

### Part III Summary

16	Combine lines 7 and 15 and enter the result. If line 16 is a loss, skip lines 17 through 20, and go to line 21. If a gain, enter the gain on Form 1040, line 13, and then go to line 17 below $\ldots$	16		
17	Are lines 15 and 16 <b>both</b> gains? Yes. Go to line 18. No. Skip lines 18 through 21, and go to line 22.			
18	Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> on page D-7 of the instructions	18		
19	Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> on page D-8 of the instructions	19		
20	<ul> <li>Are lines 18 and 19 both zero or blank?</li> <li>Yes. Complete Form 1040 through line 42, and then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 34 of the Instructions for Form 1040. Do not complete lines 21 and 22 below.</li> <li>No. Complete Form 1040 through line 42, and then complete the Schedule D Tax Worksheet on page D-9 of the instructions. Do not complete lines 21 and 22 below.</li> </ul>			
21	If line 16 is a loss, enter here and on Form 1040, line 13, the smaller of:         • The loss on line 16 or         • (\$3,000), or if married filing separately, (\$1,500)	21	(	)
	Note. When figuring which amount is smaller, treat both amounts as positive numbers.			
22	<ul> <li>Do you have qualified dividends on Form 1040, line 9b?</li> <li>Yes. Complete Form 1040 through line 42, and then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 34 of the Instructions for Form 1040.</li> <li>No. Complete the rest of Form 1040.</li> </ul>			

Schedule D (Form 1040) 2004

#### SCHEDULE EIC (Form 1040A or 1040)

(Form 1040A or 1040)

Department of the Treasury Internal Revenue Service

Name(s) shown on return

AUTION

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

Complete and attach to Form 1040A or 1040

**Earned Income Credit** 

**Qualifying Child Information** 

• If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See back of schedule for details.

only if you have a qualifying child.

1040

1040

EIC

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

Q	ualifying Child Information	С	hild 1	Child 2			
1	<b>Child's name</b> If you have more than two qualifying children, you only have to list two to get the maximum credit.	First name	Last name	First name	Last name		
2	<b>Child's SSN</b> The child must have an SSN as defined on page 42 of the Form 1040A instructions or page 44 of the Form 1040 instructions unless the child was born and died in 2004. If your child was born and died in 2004 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate.						
3	Child's year of birth	Year If born after . and 4b; go to	1985, skip lines 4a line 5.	Year If born after and 4b; go to	1985, skip lines 4a line 5.		
-	If the child was born before 1986— Was the child under age 24 at the end of 2004 and a student?	Go to line 5.	<b>No.</b> Continue	Go to line 5.	<b>No.</b> Continue		
b	Was the child permanently and totally disabled during any part of 2004?	<b>Yes.</b> Continue	<b>No.</b> The child is not a qualifying child.	<b>Yes.</b> Continue	<b>No.</b> The child is not a qualifying child.		
5	<b>Child's relationship to you</b> (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)						
6	<ul> <li>Number of months child lived with you in the United States during 2004</li> <li>If the child lived with you for more than half of 2004 but less than 7 months, enter "7."</li> <li>If the child was born or died in 2004 and your home was the child's home for the entire time he or she was alive during 2004, enter "12."</li> </ul>	Do not enter m	months nore than 12 months.	Do not enter m	months ore than 12 months.		



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



## SCHEDULE E

(Form	1040)
-------	-------

### **Supplemental Income and Loss**

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

OMB No. 1545-0074

20**04** Attachment Sequence No. **13** 

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

► Attach to Form 1040 or Form 1041. ► See Instructions for Schedule E (Form 1040). Sequence No. 13 Your social security number

1	List the type and location of each r	ental rea	al estate prope	erty:	2 For ea	ch rental real esta	te property		Yes	No
Α					use it o	on line 1, did you during the tax yea ses for more than	r for personal	Α		
В	purposes for more than the 14 days or 10% of the total days						-	в		
С					fair	rental value? bage E-3.)		с		
				Pro	perties			Total	-	
inc	ome:		Α		В	С	(Add co	lumns A	А, В, a	nd C.)
	Rents received	3 4					3			
	penses:									
	Advertising	5								
	Auto and travel (see page E-4).	6								
7	Cleaning and maintenance	7								
8	Commissions	8								
9	Insurance	9								
10	Legal and other professional fees	10								
11	Management fees	11								
12	mengage mereer para te same,									
	etc. (see page E-4)	12					12			
	Other interest	13								
14		14					_			
15		15 16					_			
	Taxes	17					_			
	Utilities	17					_			
18							_			
		18								
19	Add lines 5 through 18	19					19			
	Depreciation expense or depletion									
20	(see page E-4)	20					20			
21	Total expenses. Add lines 19 and 20	21								
	Income or (loss) from rental real									
	estate or royalty properties.									
	Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a									
	(loss), see page E-4 to find out if									
	you must file Form 6198	22					_			
23										
	<b>Caution.</b> Your rental real estate loss on line 22 may be limited. See									
	page E-4 to find out if you must									
	file Form 8582. Real estate									
	professionals must complete line	<b>23</b> (		)		(				
01	43 on page 2		0.00 <b>Do not</b>				24			
24 25	· · · · · · · · · · · ·					total lossos horo	25 (			)
	Total rental real estate and royalty in									,
20	If Parts II, III, IV, and line 40 on page									
	line 17. Otherwise, include this amour						26			

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Sche	edule E (Fo	orm 1040) 2004						Attachr	ment Sequen	ce No. <b>13</b>	3		Page <b>2</b>
Nam	e(s) shown	n on return. Do not en	ter name and s	ocial security nu	Imber if shown	n on other side	).			Your	socia	security	number
Са	ution. Th	ne IRS compares	amounts re	ported on vo	our tax retu	rn with amo	ounts	s shown on	Schedule	(s) K-1.			
	rt II	Income or Lo	oss From	Partnership	ps and S	Corporat	ions	Note. If y	ou report	a loss fro		at-risk a	ctivity for
		which <b>any</b> amou											
27		reporting any loss m a passive activit										Yes	□ No
		answered "Yes,"	• •					mburseu pai	thership e	vpenses:		162	
28			(a) Name			(b) Enter P		(c) Check if		Employer tification			neck if nount is
						partnership; for S corpora		foreign partnership		umber			at risk
<b>A</b>													
B C													
D													
		Passive Incom	ne and Loss	6			Nor	npassive Ir	ncome an	d Loss			
	.,	ssive loss allowed <b>orm 8582</b> if required)		ssive income chedule K-1		npassive loss Schedule K-1			ion 179 expe n from <b>Form</b>			onpassive n <b>Schedu</b>	
Α													
B													
C													
D	Totals												
	Totals												<b>I</b>
		olumns (g) and (j)	of line 29a							30			
31		olumns (f), (h), and								31	(		)
32	Total p	partnership and nere and include	S corpora	tion income	or (loss).	Combine li	nes :	30 and 31.	Enter the	32			
Pa	rt III	Income or Lo					•		<u></u> .	32			
											(b)	Employer	
33				<b>(a)</b> Na	me					i	dentific	ation nun	nber
<b>A</b>													
B		Pass	ive Income	e and Loss				Non	passive	ncome	and I	055	
	(c) Pass	sive deduction or loss			Passive incon	ne		(e) Deduction	•			r income t	from
	(atta	ach Form 8582 if requ	uired)	from	n Schedule K	-1		from Sched	ule K-1		Sch	edule K-1	I
<b>A</b>										_			
B													
	Totals Totals												
		olumns (d) and (f)	of line 34a							35			
		olumns (c) and (e)								36	(		)
37		estate and trust							here and				
Pa	include	in the total on I Income or Lo				e Investr			(REMIC	37 s)—Bes	sidua	l Hold	<u>ər</u>
		a) Name		nployer	(c) Exces	s inclusion fro	m		ncome (net los	· · · ·		come fror	_
38	(6		identificat	ion number		ules Q, line 20 e page E-6)	,	from Sched	ules Q, line 1	b	Schedu	iles Q, lin	e 3b
	Carabin				ult la sus sus s		ا م ما ا		41 6 6 6 6 6 6	00			
39 Da	rt V	ne columns (d) ar Summary	ia (e) only. E	inter the resu	uit nere and	i include in	the t	total on line	41 Delow	39			
40		m rental income	or (loss) fro	m Form 483	5 Also cor	nolete line	42 b	elow		40			
41		come or (loss). Cor	. ,			•			), line 17 ►				
42	Recond	ciliation of farmin	g and fishin	<b>g income.</b> En	ter your <b>ara</b>	<b>ss</b> farmina							
_	and fis	hing income rep	orted on Fo	orm 4835, lir	ne 7; Sche	dule K-1							
		1065), box 14,					42						
40		code N; and Sch			· ·	• •	+2						
43		ciliation for real sional (see page E											
	anywhe	ere on Form 1040	) from all re	ntal real esta	ate activitie	s in which							
	you ma	aterially participat	ea under th	e passive act	ivity loss ru	ues	43						

SCHEDULE F (Form 1040)

Department of the Treasury Internal Revenue Service

(99)

## **Profit or Loss From Farming**

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

OMB No. 1545-0074

See Instructions for Schedule F (Form 1040).	

Name	of proprietor				Social security	number (SSN)
	ncipal product. Describe in one or two	words your principal crop or	activity for the current tax year		B Enter code f	rom Port IV
A FI	ncipal product. Describe in one of two	words your principal crop of	activity for the current tax year.			
					D Employer ID	number (EIN), if any
<b>C</b> Ac	counting method:	<b>(1)</b> Cash	(2) 🗌 Accrual	L		
E Di	d you "materially participate" in the	operation of this business	during 2004? If "No," see page F	-2 for limit on	passive losses	. 🗌 Yes 🗌 No
Pai	rt I Farm Income—Cash M	ethod. Complete Part	s I and II (Accrual method taxpay	ers complete P	arts II and III, a	nd line 11 of Part I.)
	Do not include sales of I	ivestock held for draft,	breeding, sport, or dairy pur	poses; repo	rt these sales	on Form 4797.
1	Sales of livestock and other items	s you bought for resale.	1			
2	Cost or other basis of livestock a	nd other items reported o	n line 1 <b>2</b>			
3	Subtract line 2 from line 1.				. 3	
4	Sales of livestock, produce, grain	s, and other products you	raised		. 4	
5a	Total cooperative distributions (Form(s	s) 1099-PATR) <b>5a</b>	5b Ta	axable amount	t 5b	
6a	Agricultural program payments (s	ee page F-2) 6a	6b Ta	axable amount	t 6b	
7	Commodity Credit Corporation (C	CCC) loans (see page F-3)				
а	CCC loans reported under election				. 7a	
b	CCC loans forfeited		<b>7c</b> Ta	axable amount	t 7c	
8	Crop insurance proceeds and cer	rtain disaster payments (se	e page F-3):			
а	Amount received in 2004	8a	8b Ta	axable amount		
С	If election to defer to 2005 is atta			om 2003 .	. 8d	
9	Custom hire (machine work) inco				. 9	
10	Other income, including Federal an	-				
11	Gross income. Add amounts in th	-	-			
Dar			<b>Do not</b> include personal or			
rai	repairs, etc., on your ho			iiviiig exper	1505 SUCIT as	laxes, insurance,
12	Car and truck expenses (see		25 Pension and	profit-sharing		
12	page F-4—also attach Form 4562)	12			25	
13	Chemicals	13	26 Rent or lease (see			
14	Conservation expenses		a Vehicles, machiner			
	(see page F-4)	14	ment		26a	
15	Custom hire (machine work)	15	<b>b</b> Other (land, animal		26b	
16	Depreciation and section 179		27 Repairs and mainte		27	
	expense deduction not claimed		28 Seeds and plants	ourchased .	28	
	elsewhere (see page F-4)	16	29 Storage and wareh	iousing	29	
17	Employee benefit programs other		30 Supplies purchase	d	30	
	than on line 25	17	<b>31</b> Taxes		31	
18	Feed purchased	18			32	
19	Fertilizers and lime	19	<b>33</b> Veterinary, breeding,		33	
20	Freight and trucking	20	34 Other expenses (sp	pecify):		
21	Gasoline, fuel, and oil	21	a		34a	
22	Insurance (other than health) .	22	b		34b	
23	Interest:	00-	C		34c	
	Mortgage (paid to banks, etc.).	23a	d		34d	
b 24	Other	23b 24	e f		34e	
27	Labor mileu (1655 employment creuits)	<u> </u>			34f	
35	Total expenses Add lines 10 the	rough 34f			▶ 35	
	Total expenses. Add lines 12 thr					
36	Net farm profit or (loss). Subtrac Schedule SE, line 1. If a loss, you				on 36	
37	If you have a loss, you must check	0		,		<u> </u>
37	<ul> <li>If you have a loss, you must check</li> <li>If you checked 37a, enter the I</li> </ul>	oss on Form 1040, line 1	8, and also on Schedule SE, lin	e1.		investment is at risk.
	• If you checked 37b, you must			J	<b>37b</b> Som	ne investment is not at risk.

Page	2

Pa	t III Farm Income—Accrual Method (see page F-6) Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; 4797 and do not include this livestock on line 46 below.	repor	t these sales on I	Form
38	Sales of livestock, produce, grains, and other products during the year	38		

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

line 48, subtract line 48 from line 49. Enter the result on line 50. Add lines 45 and 50. Enter the total on line 51.

#### Part IV Principal Agricultural Activity Codes



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

• Your principal source of income is from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis or

• You are engaged in the business of breeding, raising, and caring for dogs, cats, or other pet animals.

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

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

#### **Crop Production**

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

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

#### Animal Production

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

#### Forestry and Logging

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

Schedule R		redit for the f	Elderly or the Disabled		0MB No. 1	545-0074
(Form 1040)	,			2004		
Department of the Treasury Internal Revenue Service (99)	Attach	to Form 1040.	See Instructions for Schedule R (Form 104		Attachmer Sequence	
Name(s) shown on Form 1040				Your social	l security	number
Vau may ba able to to	ka thia arad		rev if by the and of 2004.			
-		-	ax if by the end of 2004:			
• You were age 65 or	older <b>or</b>		age 65, you retired on <b>permanent</b> a kable disability income.	and total d	isability	, and
But you must also mee	et other tes	s. See page R-1.				
In most cases, th	e IRS can f	gure the credit for y	ou. See page R-1.			
Part I Check the	Box for Yo	r Filing Status and	d Age			
If your filing status is	: Ar	d by the end of 20	04:	Chec	k only o	one box
Single,						
Head of household, or	ad of household, or alifying widow(er) 2 3	You were 65 or old	ler		1	
Qualifying widow(er)	2	You were under 65	and you retired on permanent and	total disab	ility <b>2</b>	
	3	Both spouses were	e 65 or older		3	
	0	Dotti apouses were			0	
	4		ere under 65, but only one spou al disability		on <b>4</b>	
Married filing jointly	5	•	e under 65, and both retired on perma			
	6		5 or older, and the other spouse was ent and total disability			
	7		5 or older, and the other spouse was nanent and total disability			
Married filing	8	You were 65 or old 2004	der and you lived apart from your sp	ouse for al	ll of <b>8</b>	
separately	9		, you retired on permanent and total m your spouse for all of 2004 .			
Did you check	— Yes —	> Skip Part II a	and complete Part III on back.			
box 1, 3, 7, or 8?	— No —	Complete Pa	rts II and III.			
Part II Statement	of Permane	nt and Total Disabi	ility (Complete only if you checked I	oox 2, 4, 5,	6, or 9	above.)
			ility for 1983 or an earlier year, or sician signed line B on the statemer		r got a	
	-		-			
2 Due to your conti	nued disabl	ed condition, you we	ere unable to engage in any substar	itial gainful	activity	_

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

in 2004, check this box

Schedule R (Form 1040) 2004

Pa	rt III Figure Your Credit	
10	If you checked (in Part I):       Enter:         Box 1, 2, 4, or 7       \$5,000         Box 3, 5, or 6       \$5,000         Box 8 or 9       \$7,500         Did you check box 2, 4, 5, 6,       Yes         Yes       Yes         Fater the emplant from line 10	10
	or 9 in Part I? No Enter the amount from line 10 on line 12 and go to line 13.	
11 TP	If you checked (in Part I):         • Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.         • Box 2, 4, or 9, enter your taxable disability income.         • Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.         For more details on what to include on line 11, see page R-3.	11
12	If you completed line 11, enter the <b>smaller</b> of line 10 or line 11; <b>all others,</b> enter the amount from line 10	12
13	Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2004.	
а	Nontaxable part of social security benefits and Nontaxable part of railroad retirement benefits treated as social security (see page R-3).	
b	Nontaxable veterans' pensions and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see page R-3).	
	Add lines 13a and 13b. (Even though these income items are not taxable, they <b>must</b> be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c	
14	Enter the amount from Form 1040,         14           line 37         .	
15	If you checked (in Part I):       Enter:         Box 1 or 2       .       .       \$7,500         Box 3, 4, 5, 6, or 7       .       \$10,000       15         Box 8 or 9       .       .       \$5,000	
16	Subtract line 15 from line 14. If zero or less, enter -0-	
17	Enter one-half of line 16	
18 19	Add lines 13c and 17	18
20	go to line 20	19 20
21	Enter the amount from Form 1040, line 45   21     Add the amounts from Form 1040, lines 46 and 47, and enter   20	
23	the total	23
24	<b>Credit for the elderly or the disabled.</b> Enter the <b>smaller</b> of line 20 or line 23 here and on Form 1040, line 48	24

SCHEDU	LE SE
--------	-------

. Internal Revenue Service

(Form 1040)

## **Self-Employment Tax**

Department of the Treasury ▶ Attach to Form 1040. ▶ See Instructions for Schedule SE (Form 1040).

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

Social security number of person
with self-employment income >

#### Who Must File Schedule SE

You must file Schedule SE if:

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

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

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

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



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

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1	
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report	2	
3	Combine lines 1 and 2	3	
4	<b>Net earnings from self-employment.</b> Multiply line 3 by 92.35% (.9235). If less than \$400, <b>do not</b> file this schedule; you do not owe self-employment tax	4	
5	Self-employment tax. If the amount on line 4 is:		
	• \$87,900 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 57.	5	
	• More than \$87,900, multiply line 4 by 2.9% (.029). Then, add \$10,899.60 to the $\int$ result. Enter the total here and on <b>Form 1040, line 57.</b>		
6	Deduction for one-half of self-employment tax. Multiply line 5 by         50% (.5). Enter the result here and on Form 1040, line 30 6		

For Paperwork Reduction Act Notice, see Form 1040 instructions.
Schedule SE (Form 1040) 2004	Attachment Sequence No. 17	Page <b>2</b>
Name of person with <b>self-employment</b> income (as shown on Form 1040)	Social security number of person with <b>self-employment</b> income ►	

## Section B—Long Schedule SE

## Part I Self-Employment Tax

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

Α	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 <b>other</b> net earnings from self-employment, check here and continue with Part I	L

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form	
	1065), box 14, code A. Note. Skip this line if you use the farm optional method (see page SE-4)	

	1065), box 14, code A. Note. Skip this line if you use the farm optional method (see page SE-4)			
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report. <b>Note.</b> Skip this line if you use the nonfarm optional method (see page SE-4)	2		
3	Combine lines 1 and 2	3		
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3	4a		
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b		
С	Combine lines 4a and 4b. If less than \$400, <b>stop</b> ; you do not owe self-employment tax. <b>Exception.</b> If less than \$400 and you had <b>church employee income</b> , enter -0- and continue.	4c		
5a	Enter your church employee income from Form W-2. See page SE-1         for definition of church employee income         5a			
b	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0	5b		
6	Net earnings from self-employment. Add lines 4c and 5b	6		
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2004	7	87,900	00
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s)			

	w-2) and railroad retirement (tier 1) compensation. If \$87,900 or more,					1
	skip lines 8b through 10, and go to line 11	8a				
b	Unreported tips subject to social security tax (from Form 4137, line 9)	8b				
С	Add lines 8a and 8b				8c	
9	Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10	9				
10	Multiply the smaller of line 6 or line 9 by 12.4% (.124)		- 		10	
11	Multiply line 6 by 2.9% (.029)				11	
12	Self-employment tax. Add lines 10 and 11. Enter here and on Form 10	040, li	ne 57		12	
13	Deduction for one-half of self-employment tax. Multiply line 12 by	1		.		
	50% (.5). Enter the result here and on Form 1040, line 30	13				

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

<b>Farm Optional Method.</b> You than \$2,400 or (b) your net f							
14 Maximum income for o	ptional methods		14	1,600	00		
15 Enter the smaller of: tw include this amount on	15						
Nonfarm Optional Method. than \$1,733 and also less the from self-employment of at l							
Caution. You may use this n							
16 Subtract line 15 from li	ne 14		16				
		s nonfarm income <sup>4</sup> (not less than zero) <b>or</b> the amount 4b above	17				
<sup>1</sup> From Sch. F, line 11, and Sch. box 14, code B.	K-1 (Form 1065),	<sup>3</sup> From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9.					
<sup>2</sup> From Sch. F, line 36, and Sch. box 14, code A.	K-1 (Form 1065),	<sup>4</sup> From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9.					

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



# **Employee Business Expenses**

See separate instructions.Attach to Form 1040.

OMB No. 1545-0139

Your name

Occupation in which you incurred expenses

Social security number

## Part I Employee Business Expenses and Reimbursements

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

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

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

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

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

10	Add the amounts on line 9 of both columns and enter the total here <b>Schedule A (Form 1040), line 20.</b> (Reservists, qualified performing local government officials, and individuals with disabilities: See the ir on where to enter the total.)	artis struc	ts, fee-basis state tions for special ru	or		
9	In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 70% (.70)					
	income on Form 1040, line 7	8				
8	Subtract line 7 from line 6. If zero or less, enter -0 However, if line 7 is greater than line 6 in Column A, report the excess as					

For Paperwork Reduction Act Notice, see instructions.

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

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

22	Multiply line 13 by 37.5¢ (.375) .		 	 22		
	tion C—Actual Expenses		hicle 1	(b) Vehicle 2		
23	Gasoline, oil, repairs, vehicle insurance, etc.	23				
	Vehicle rentals	24a 24b			-	
	Subtract line 24b from line 24a	24c				
25 26	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions) Add lines 23, 24c, and 25	25 26				
27	Multiply line 26 by the percentage on line 14	27				
28	Depreciation (see instructions) .	28				
29	Add lines 27 and 28. Enter total here and on line 1.	29				

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

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

	<b>(a)</b> Ve	hicle 1	(b) Vehicle 2				
30							
31							
32							
33							
34							
35							
36							
37							
38							

Form <b>2106-EZ</b>
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Department of the Treasury Internal Revenue Service (99)

Dort I

# **Unreimbursed Employee Business Expenses**

OMB No. 1545-1441
2004
Attachment Sequence No. <b>54A</b>

► Attach to Form 1040.

Your name	Occupation in which you incurred expenses	Social security number

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

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

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

Ра	rt I Figure Your Expenses		
1	Vehicle expense using the standard mileage rate. Complete Part II and multiply line 8a by 37.5¢ (.375)	1	
2	Parking fees, tolls, and transportation, including train, bus, etc., that <b>did not</b> involve overnight travel or commuting to and from work	2	
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Do not</b> include meals and entertainment	3	
4	Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4	
5	Meals and entertainment expenses: $\qquad \qquad \qquad$	5	
6	<b>Total expenses.</b> Add lines 1 through 5. Enter here and <b>on line 20 of Schedule A (Form 1040).</b> (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6	

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

For F	For Paperwork Reduction Act Notice, see page 4. Cat. No. 20604Q		For	m <b>2106-EZ</b> (2004)
b	<b>b</b> If "Yes," is the evidence written?.			🗌 Yes 🗌 No
11a	1a Do you have evidence to support your deduction?			🗌 Yes 🗌 No
10	<b>0</b> Was your vehicle available for personal use during off-duty hours?			🗌 Yes 🗌 No
9	9 Do you (or your spouse) have another vehicle available for personal use?			🗌 Yes 🗌 No
а	a Business b Commuting c Other			
8	8 Of the total number of miles you drove your vehicle during 2004, enter the number of miles you	used	l you	r vehicle for:
7	7 When did you place your vehicle in service for business use? (month, day, year) > /			/

	RECTED					
Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0145	Notice to Shareholder o Long-Term Capit				
	2004 For calendar year 2004, or or regulated investment com real estate investment		any (RIC) or the			
	Form <b>2439</b>	beginning, ending,				
Identification number of RIC or REIT	1a Total undistributed I	ong-term capital gains	Сору А			
Shareholder's identifying number	1b Unrecaptured secti	Attach to Form 1120-RIC or Form 1120-REIT				
Shareholder's name, address, and ZIP code	1c Section 1202 gain	1d Collectibles (28%) gain				
	2 Tax paid by the Rid	C or REIT on the box 1a gains	For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D.			
Form <b>2439</b>	Cat. No. 11858E	Department of the Treasury	- Internal Revenue Service			

Cat. No. 11858E

Department of the Treasury - Internal Revenue Service

_	2441		Child ar	nd Dependent	t Care I	Expenses			OMB No. 1545	5-0068
Form				Attach to Formattach	rm 1040.				2004	4
Depart	tment of the Treasury al Revenue Service	(00)		<ul> <li>See separate in</li> </ul>					Attachment Sequence No	21
	(s) shown on Forr				130100113.			Your soc	ial security numb	
Bef	ore vou beg	<b>in:</b> You n	eed to understand	the following term	ns. See <b>De</b>	efinitions on p	age	1 of the	instructions.	
	ependent Ca			Qualifying					ualified Expe	
	<u> </u>		janizations Who P		•					
Pa			re space, use the t			si complete ti	iis pa	art.		
	(a) Care provid			(b) Address		(c) Identify	ing nur	nber	(d) Amount pai	d
1	name		(number, street	, apt. no., city, state, and	ZIP code)		or EIN)		(see instruction	s)
	,									
		D	id you receive	No		<ul> <li>Complete only</li> </ul>	/ Part	II below.		
		depend	lent care benefits?	Yes -		<ul> <li>Complete Par</li> </ul>	t III or	n the bac	k next.	
Cau	tion If the car	a was prov	vided in your home, yo		nont taxos	See the instruct	ions f	or Form	10/10 line 61	
			and Dependent (							
2			qualifying person(s	-	than two au	ualifving person	s. see	the inst	ructions.	
			Qualifying person's name	,,		ualifying person's so	-	(c) Qu	alified expenses	
	Fir	st		Last		security number			and paid in 2004 n listed in column	
						1 1				
	Add the eme	unto in col	luma (a) of line () <b>De</b>	net ontor more than	\$2,000 for					
3			lumn (c) of line 2. <b>Do</b> o or more persons. If							
							3			
4	-		ome. See instructions				4			
5			enter your spouse's				5			
6			ne instructions); <b>all o</b> ine 3, 4, or 5	thers, enter the amo	bunt from II	ne 4	6			
7			Form 1040, line 37	7						
8			imal amount shown b		the amou	nt on line 7	]			
	If line	7 is:		If line 7 is:						
	Over	But not over	Decimal amount is	-	lut not ver	Decimal amount is				
		-15,000	.35	\$29,000-3		.27				
		-17,000	.34	31,000—3	-	.26				
		—19,000	.33	33,000—3	5,000	.25	8		×	
		—21,000	.32	35,000—3	-	.24				
		—23,000	.31	37,000—3	,	.23				
		-25,000	.30	39,000-4	,	.22				
		-27,000	.29 .28	41,000—4 43,000—N	-	.21 .20				
	21,000	—29,000	.20	43,000-N		.20				
9	Multiply line	6 by the c	lecimal amount on lir	ne 8. If you paid 200	03 expense	es in 2004, see	-			
	the instruction	ons					9			
10			Form 1040, line 45,	•			10			
11			<b>dependent care exp</b> 0, line 47				11			
									- 0444	, , ,

For Paperwork Reduction Act Notice, see page 4 of the instructions.

Form	2441 (2004)	Page 2
Ра	rt III Dependent Care Benefits	
12	Enter the total amount of <b>dependent care benefits</b> you received in 2004. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. <b>Do not</b> include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	12
13	Enter the amount forfeited, if any (see the instructions)	13
14	Subtract line 13 from line 12	14
15 16 17 18	Enter the total amount of <b>qualified expenses</b> incurred in 2004 for the care of the <b>qualifying person(s)</b> Enter the <b>smaller</b> of line 14 or 15 Enter your <b>earned income</b> . See instructions Enter the amount shown below that applies to you. If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). If married filing separately, see the instructions for the amount to enter. All others, enter the amount from line 17.	
19	Enter the smallest of line 16, 17, or 18	
20	Enter the amount from line 12 that you received from your sole proprietorship or	20
21 22	partnership. If you did not receive any such amounts, enter -0-       Subtract line 20 from line 14         Subtract line 20 from line 14       21         Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 18)	20 22
23	<b>Deductible benefits.</b> Enter the <b>smallest</b> of line 19, 20, or 22. Also, include this amount on the appropriate line(s) of your return (see the instructions)	23
24	Enter the smaller of line 19 or 22	
25	Enter the amount from line 23	
26 27	<b>Excluded benefits.</b> Subtract line 25 from line 24. If zero or less, enter -0 <b>Taxable benefits.</b> Subtract line 26 from line 21. If zero or less, enter -0 Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, enter "DCB"	26 27
	To claim the child and dependent care	· · · ·

# credit, complete lines 28-32 below.

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

Form **2441** (2004)



# **Investment Credit**

OMB No. 1545-0155 2004

► Attach to your tax return.

Attachment Sequence No. 52

Identifying number

\_

### **Current Year Credit** Part I

1	Rehabilitation credit (see instructions for requirements that must be met):			
а	Check this box if you are electing under section $47(d)(5)$ to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. <b>Note:</b> <i>This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent</i>			
	Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:			
	Pre-1936 buildings	1b		
С	Certified historic structures	1c		
	(1) Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)			
	(2) Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions).			
d	(1) Enter the date on which the 24- or 60-month measuring period begins/ and ends/			
	(2) Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later).			
	(3) Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 1d(1) above \$			
е	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9)	1e		
2	Energy credit. Enter the basis of energy property placed in service during the tax year (see instructions)	2		
3	Reforestation credit. Enter the amortizable basis of qualified			
	timber property acquired before 10/23/04 (see instructions) \$	3		
4	Credit from cooperatives. Enter the unused investment credit from cooperatives	4		
5	Current year credit. Add lines 1b through 4	5		
Pa	t II Allowable Credit (See Who must file Form 3800 to find out if you complete Part	II or	file Form 3800	.)
6	Regular tax before credits:			
	Individuals. Enter the amount from Form 1040, line 43			
	Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part     I, line 1; or the applicable line of your return			
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines			
	1a and 1b, or the amount from the applicable line of your return	6		
7	Alternative minimum tax: Enter the alternative minimum tax (AMT) from the following line of the			
	appropriate form or schedule	7		
	Individuals: Form 6251, line 35			
	• Corporations: Form 4626, line 14			
•	• Estates and trusts: Form 1041, Schedule I, line 56	8		
8	Add lines 6 and 7	0		
	Foreign tax credit         9a           Credits from Form 1040, lines 47 through 53.         9b			
b c	Possessions tax credit (Form 5735, line 17 or 27)	1		
d	Credit for fuel from a nonconventional source	1		
e	Qualified electric vehicle credit (Form 8834, line 20)	1		
f	Add lines 9a through 9e	9f		
10	Net income tax. Subtract line 9f from line 8. If zero, skip lines 11 through 14 and enter -0- on line 15	10		
11	Net regular tax. Subtract line 9f from line 6. If zero or less, enter -0- 11			
12	Enter 25% (.25) of the excess, if any, of line 11 over \$25,000 (see instructions) 12			
13	Tentative minimum tax (see instructions)			
14		1		
	Enter the greater of line 12 or line 13	14		
15	Subtract line 14 from line 10. If zero or less, enter -0	14 15		
15 16	-			

Form **38000** Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

# **General Business Credit**

See instructions on pages 3 and 4.
 Attach to your tax return.



Identifying number

Par	t I Current Year Credit		
1a	Current year investment credit (Form 3468)	1a	
b	Current year work opportunity credit (Form 5884)	1b	
с	Current year welfare-to-work credit (Form 8861)	1c	
d	Current year credit for alcohol used as fuel (Form 6478).	1d	
е	Current year credit for increasing research activities (Form 6765)	1e	
f	Current year low-income housing credit (Form 8586)	1f	
q	Current year enhanced oil recovery credit (Form 8830)	1g	
ĥ	Current year disabled access credit (Form 8826)	1h	
i	Current year renewable electricity production credit (Form 8835, Section A only)	1i	
i	Current year Indian employment credit (Form 8845)	1j	
k	Current year credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846)	1k	
Т	Current year orphan drug credit (Form 8820)	11	
m	Current year new markets credit (Form 8874)	1m	
n	Current year credit for small employer pension plan startup costs (Form 8881)	1n	
ο	Current year credit for employer-provided child care facilities and services (Form 8882)	10	
р	Current year biodiesel fuels credit (Form 8864)	1p	
q	Current year low sulfur diesel fuel production credit (Form 8896)	1q	
r	Current year credit for contributions to selected community development corporations (Form 8847)	1r	
s	Current year trans-Alaska pipeline liability fund credit (see instructions).	1s	
t	Current year general credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1t	
2	Current year credit. Add lines 1a through 1t	2	
3	Passive activity credits included on line 2 (see instructions)	3	
4	Subtract line 3 from line 2	4	
5	Passive activity credits allowed for 2004 (see instructions)	5	
6	Carryforward of general business credit to 2004. See instructions for the schedule to attach	6	
7	Carryback of general business credit from 2005 (see instructions)	7	
8	Current year credit. Add lines 4 through 7	8	
Par	t II Allowable Credit		
9	Regular tax before credits (see instructions)	9	
10	Alternative minimum tax (see instructions)	10	
11	Add lines 9 and 10	11	
12a	Foreign tax credit	-	
	Credits from Form 1040, lines 47 through 53	-	
С	Possessions tax credit (Form 5735, line 17 or 27)	-	
d		-	
	Qualified electric vehicle credit (Form 8834, line 20)	105	
	Add lines 12a through 12e	12f	
13	Net income tax. Subtract line 12f from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18	13	
14	Net regular tax. Subtract line 12f from line 9. If zero or less, enter -0-	-	
15		-	
16		17	
17 18	Enter the greater of line 15 or line 16       . <th>18</th> <th></th>	18	
10 19	Credit allowed for the current year. Enter the smaller of line 8 or line 18 here and on Form	10	-
	1040, line 54; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule		
	G, line 2c; or the applicable line of your return. If line 19 is smaller than line 8, see instructions.		
	<b>Individuals, estates, and trusts:</b> See instructions if claiming the research credit. <b>C corporations:</b> See Schedule A if claiming any regular investment credit carryforward and the line 19 instructions		
	if there has been an ownership change, acquisition, or reorganization	19	
		1 2 -	

For Paperwork Reduction Act Notice, see page 2.

Cat. No. 12392F



Internal Revenue Service

# **Credit for Federal Tax Paid on Fuels**

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

OMB No. 1545-0162

Name (as shown on your income tax return)

Taxpayer identification number

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

## 1 Nontaxable Use of Gasoline and Gasohol

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

### 2 Nontaxable Use of Aviation Gasoline

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of cre	dit	(e) CRN
а	Use in commercial aviation (other than foreign trade)		\$ .15		\$		354
b	Other nontaxable use		.194	}			324
			.194	J			02.

## 3 Nontaxable Use of Undyed Diesel Fuel

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

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

Exception. If any of the diesel fuel included in this claim did contain visible evidence of dye, attach a detailed explanation and check here
Current of the media on time 2 for direct fuel used

	on a farm for farming purposes. Only registered ultimate vendors may make those claims (see line 6).		(b) Rate	(c) Gallons	(d) Amount of cre	dit	(e) CRN
	vendors may make those claims (see line 0).		\$ .244	۱	\$		360
а	Nontaxable use		.244	<u> </u>			300
							353
b	Use in trains		.20				000
с	Use in certain intercity and local buses		.17				350

## 4 Nontaxable Use of Undyed Kerosene

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

Claimant certifies that the kerosene did not contain visible <b>Exception.</b> If any of the kerosene included in this claim <b>did</b> here	d contain v	visible evidence		•	eck ▶
<b>Caution:</b> Claims cannot be made on line 4 for kerosene used on a farm for farming purposes or for kerosene sold from a blocked pump. Only registered ultimate vendors may make those claims (see line 7).	(a) Type	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
		\$.244	1	\$	246
Nontaxable use		.244	}		346

For Paperwork Reduction Act Notice, see the instructions.

5	Nontaxable Use of Aviation Fuel					
		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Use in commercial aviation (other than foreign trade)		\$.175		\$	355
b	Other nontaxable use		.219			369
С	Other nontaxable uses		.044			377
-	Cales by Deviatored Illtimate Vanders of Ilndred	Discal E.		a vistuation No. N		

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

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

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

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

		(a) Type of use		(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Use on a farm for farming purposes		\$	.244	}	\$	360
b	Use by a state or local government			.244	J		
7	Sales by Registered Ultimate Vendors of Undyed I	Kerosene	•		egistration No. ► Registration No. ►		

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

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

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
					\$	
а	Use on a farm for farming purposes		\$.244			
						346
b	Use by a state or local government		.244	}		340
С	Sales from a blocked pump		.244	J		

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

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

### 9 **Gasohol Blending**

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

			Gallo	ns of	(d) Amount of credit (col. (a) × col. (b))		
		(a) Rate	(b) Gasoline	(c) Alcohol			(e) CRN
а	10% gasohol	\$ .03734			\$		356
b	7.7% gasohol	.02804					357
С	5.7% gasohol	.02031					363
10	<b>Total income tax credit claimed.</b> Add lines 1 through 9, column (d). Enter here and on Form 1040, line 69 (also check box b on line 69); Form 1120, line 32g; Form 1120-A, line 28g; Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns.10						

Form	4562		Depreciat							OMB No. 1545-0172
	ment of the Treasury	-	ncluding Info separate instructi				-			Attachment Sequence No. 67
	(s) shown on return	► 366	· · · · · · · · · · · · · · · · · · ·		Attach t s or activity to w	-				Identifying number
Pa			ertain Property				ou coi	mplete Part	Ι.	
1	Maximum amount.	See page 2 of t	he instructions fo	r a hi	gher limit for a	certain b	usiness	ses	1	\$102,000
2	Total cost of section				-				2	
3	Threshold cost of s	section 179 pro	perty before redu	uctior	n in limitation				3	\$410,000
4	Reduction in limitar								4	
5	Dollar limitation for separately, see page	ge 3 of the inst	ructions						5	
	(a)	Description of pro	perty		(b) Cost (business	s use only)	1	(c) Elected cost		
6										
-	Listed and the Ex		fuere line 00			7				
7	Listed property. En					• –	6 and	7	8	
8 9	Total elected cost								9	
9 10	Carryover of disallo								10	
11	Business income limit			-					11	
12	Section 179 expen								12	
13	Carryover of disallow	ved deduction to	2005. Add lines 9	and 1	0, less line 12	▶ 13				
	: Do not use Part II			-						
Par	t II Special De	epreciation A	llowance and	Othe	r Depreciat	ion (Do	<b>not</b> i	nclude liste	d pro	pperty.)
14	Special depreciatio during the tax year				er than listed	property	) place	d in service	14	
15	Property subject to				4 of the instru	ictions)			15	
16	Other depreciation	(including ACF	RS) (see page 4 o	f the	instructions)				16	
Par	TT III MACRS D	Depreciation	(Do not include			(See p	age 5	of the instr	uctio	ns.)
					ection A					
17	MACRS deduction			-	-	-			17	
18	If you are electing u						•	the tax year		
	into one or more ge		d in Service Dur		 004 Tax Vea			noral Dopre	oiati	on System
	Section D-		(c) Basis for deprecia			Using				on System
	Classification of property	year placed in service	(business/investment only—see instruction	t use	(d) Recovery period	(e) Conv	vention	(f) Metho	d	(g) Depreciation deduction
<u>19a</u>	3-year property	-								
b c	5-year property 7-year property	-								
d		-								
	15-year property	-								
	20-year property	-								
	25-year property	-			25 yrs.			S/L		
	Residential rental				27.5 yrs.	MN	Л	S/L		
	property				27.5 yrs.	M	N	S/L		
i	Nonresidential real				39 yrs.	MN	A	S/L		
	property					MN		S/L		
		Assets Placed	in Service Durin	ig 20	04 Tax Year	Using th	ne Alte		recia	tion System
	Class life				10			S/L		
	12-year				12 yrs.			S/L		
	40-year		f the instruction		40 yrs.	MN	Л	S/L		
			of the instructio	ns)					01	
21	Listed property. En			 7 !!		in anti-	· · · ·		21	
22	Total. Add amounts Enter here and on t	he appropriate I	ines of your return	n. Par	tnerships and	S corpo			22	
23	For assets shown a									
	enter the portion o	t the basis attr	ibutable to section	on 26	JA COSTS	. 23				

For Paperwork Reduction Act Notice, see separate instructions.

Pa		Property (Ind ty used for er								ular	telep	hone	s, cert	ain co	nputer	s, and
		For any vehicle b, columns (a)												oense, o	complet	e only
	tion A—Depred									ıctior	ns for	<sup>.</sup> limits	for pas	ssenger	autom	obiles.)
24a	Do you have evid	ence to support th	ne business/i	investmer	it use clain	ned?	🗌 Yes	No No	24b	lf "Y	'es," i	s the e	vidence	written?	' 🗌 Ye	s 🗌 No
Тур	<b>(a)</b> be of property (list vehicles first)	<b>(b)</b> Date placed in service	(c) Business/ investment use percentage		<b>(d)</b> or other pasis		(e) is for dep siness/in use or	vestmer		/ery	Meth	<b>g)</b> hod/ ention	Depr	(h) reciation luction	Ele secti	(i) ected on 179 eost
25		iation allowance more than 50%										25				
26	Property used	more than 50%	% in a qua	alified bu	usiness u	se (s	ee pag	e 8 of	the ins	struct	tions):	:				
			%													
			%													
			%													
27	Property used	50% or less in		d busin	ess use (	see r	bade 8	of the	instruc	ction	s):					
			%								, 3/L –					
			%								3/L –				-	
			%						_		3/L -				-	
28	Add amounts	in column (h) I		rough 2	7 Entor	horo	and on	line 2				28			-	
29	Add amounts	in column (ii), i	ne 26 Ent	er here	and on li	ne 7	nage	1 III e 2	i, pay	e I.	•			. 29		
					B—Inforn						· ·			. 20		
	nplete this section provided vehicles		used by a	a sole pi	oprietor,	partr	ner, or	other	'more t	han						vehicles
30		nvestment miles <b>lo not</b> include co		<b>(a</b> Vehic	-	<b>(I</b> Vehi	<b>b)</b> cle 2	Ve	<b>(c)</b> hicle 3		<b>(d)</b> Vehicl			<b>e)</b> icle 5	(1 Vehi	
		2 of the instruct														
31	Total commuting i															
32	-	rsonal (noncom	-													
33	Total miles dr	iven during th hrough 32														
34	Was the vehicle	e available for p	personal	Yes	No	Yes	No	Yes	No	Y	es	No	Yes	No	Yes	No
35	-	uty hours?. le used primaril							_							
55		wner or related p														
36	Is another vehic use?	le available for p														
	<b>S</b> wer these quest more than 5% o		ine if you	meet ar	excepti	on to	comp	eting	Sectior						yees w	ho <b>are</b>
37	Do you mainta by your emplo	in a written pol	licy statem		•						inclu	iding c	commut	ting,	Yes	No
38	Do you maintain	a written policy s the instructions f	statement th	nat prohik	oits persor	nal use	e of veh	cles, e	xcept co	ommu						
39	Do you treat a			-	-											
40	Do you provid	e more than fiv	ve vehicles	s to you	r employ	ees,	obtain	inform	ation f	rom y	your e	emplo	yees at			
41		e requirements c	oncerning o	qualified	automobil	e den	nonstrat	ion use		page	10 of	the ins	struction	 s.) .		
		nswer to 37, 38,	39, 40, or	·41 is "Y	′es," do n	ot co	mplete	Sectio	on B for	the o	covere	ed veh	icles.			
Pa	rt VI Amort	ization			-											
	(a)	of costs		<b>o)</b> ortization			<b>c)</b> tizable		(	<b>(d)</b> Code			e) ization	Amo	(f) ortization 1	or

	Description of costs	begins	amount section period percenta				this year
42	Amortization of costs that begin						
43	Amortization of costs that beg	an before your 20	004 tax year			43	
44	Total. Add amounts in column		44				

Form	4684
	ment of the Treasury Revenue Service

Name(s) shown on tax return

# **Casualties and Thefts**

See separate instructions.

OMB No. 1545-0177

Attach to your tax return.

▶ Use a separate Form 4684 for each casualty or theft.

Attachment Sequence No. 26 Identifying number

G

12

SEC	CTION A—Personal Use Property (Use this or business or for income-produc			sualties and	thefts o	f proper	ty <b>not</b> us	ed in a t	trade
1	Description of properties (show type, location, and date from the same casualty or theft. Property A Property B Property C Property D				·				
					Properti	es			
			Α	В		С		D	
2	Cost or other basis of each property.	2							
3	Insurance or other reimbursement (whether or not you filed a claim) (see instructions)	3							
4	Gain from casualty or theft. If line 3 is <b>more</b> than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	4							
5	Fair market value <b>before</b> casualty or theft	5							
6	Fair market value <b>after</b> casualty or theft	6							
7	Subtract line 6 from line 5	7							
8	Enter the <b>smaller</b> of line 2 or line 7	8							
9	Subtract line 3 from line 8. If zero or less, enter -0	9							
10	Casualty or theft loss. Add the amounts on line 9 in c	olumr	is A through D .				10		
11	Enter the <b>smaller</b> of line 10 or \$100						11		
12	Subtract line 11 from line 10						12		
	Caution: Use only one Form 4684 for lines 13 through								
13	Add the amounts on line 12 of all Forms 4684						13		<b> </b>
14	Add the amounts on line 4 of all Forms 4684						14		
15	• If line 14 is <b>more</b> than line 13, enter the difference complete the rest of this section (see instructions).			Do not			15		
	• If line 14 is <b>less</b> than line 13, enter -0- here and go			. (					
	• If line 14 is equal to line 13, enter -0- here. Do not	com	plete the rest of this	section.					
16	If line 14 is <b>less</b> than line 13, enter the difference .						16		
17	Enter 10% of your adjusted gross income from Form	1040,	line 37. Estates and	d trusts, see in	structions		17		
18	Subtract line 17 from line 16. If zero or less, enter -0 Estates and trusts, enter the result on the "Other ded						18		

## Attachment Sequence No. 26

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

Identifying number

	CTION B—Business and Income-Producin			lfor	anah anaw		thoft \			
Ра 19	<b>rt I</b> Casualty or Theft Gain or Loss (Use Description of properties (show type, location, and da aged from the same casualty or theft.							h prope	erty lost or da	am-
	Property A									
	Property B									
	Property C									
	Property D		1							
						Prope				
			A		В		С		D	
20	Cost or adjusted basis of each property	20								
21	Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3 .	21								
	Note: If line 20 is more than line 21, skip line 22 .									
22	Gain from casualty or theft. If line 21 is <b>more</b> than line 20, enter the difference here and on line 29 or line 34, column (c), except as provided in the instructions for line 33. Also, skip lines 23 through 27 for that column. See the instructions for line 4 if line 21 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year.	22								
23	Fair market value before casualty or theft	23								
24	Fair market value after casualty or theft.	24								
25	Subtract line 24 from line 23	25								
26	Enter the <b>smaller</b> of line 20 or line 25	26								
27	casualty or lost from theft, enter on line 26 the amount from line 20. Subtract line 21 from line 26. If zero or less, enter -0-	27								
28	Casualty or theft loss. Add the amounts on line 27. Ent		total here and	on line	29 or line 34	(see in	structions)	28		
	rt II Summary of Gains and Losses (from						asualties or the	-		
	(a) Identify casualty or theft			.,	(i) Trade, bus rental or roy property	iness, /alty	<i>(ii)</i> Incom producing employee pr	ne- and	(c) Gains casualties of includible in	r thefts
	Casualty or The	ft of	Property H	eld (				. ,	1	
29					(	)	(	)		
20					(	)	(	)		
30	Totals. Add the amounts on line 29			30	(	)	(	)		
31	Combine line 30, columns (b)(i) and (c). Enter the net g is not otherwise required, see instructions	gain or	(loss) here an					31		
32	Enter the amount from line 30, column (b)(ii) here. Indi-									
02	on Schedule A (Form 1040), line 27, and enter the an (Form 1040), line 22. Estates and trusts, partnerships	nount	from property	used	as an employ	ee on S	Schedule A	32		
	Casualty or Theft									
33	Casualty or theft gains from Form 4797, line 32 .			-				33		
34				-	(	)	(	)		
					(	)	·	)		
35	Total losses. Add amounts on line 34, columns (b)(i)	and (b)	(ii)	35	(	)	(	)		
36	Total gains. Add lines 33 and 34, column (c)	. ,	( )					36		
37	Add amounts on line 35, columns (b)(i) and (b)(ii) .							37		
38 a	If the loss on line 37 is <b>more</b> than the gain on line 36:									
b	Enter the amount from line 35, column (b)(ii) here. Indiv Schedule A (Form 1040), line 27, and enter the amount fro line 22. Estates and trusts, enter on the "Other deductio partnerships) and S corporations, see the note below. Elec	iduals, om pro ns" line	enter the amo perty used as a e of your tax re	unt fro n emp turn. F	om income-proo loyee on Scheo Partnerships (ex	ducing dule A ( <cept el<="" td=""><td>property on Form 1040), ecting large</td><td>38b</td><td></td><td></td></cept>	property on Form 1040), ecting large	38b		
39	If the loss on line 37 is less than or equal to the gain on									
	(except electing large partnerships), see the note below <b>Note:</b> Partnerships, enter the amount from line 38a, 3 S corporations, enter the amount from line 38a	38b, or	line 39 on Fo	rm 10	65, Schedule	K, line		39		
	,		–	,	-,	- 1				

Printed on recycled paper

4797 Form

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

# **Sales of Business Property** (Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

OMB No. 1545-0184

6 74 Attachment Sequence No. 27

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

Identifying number

Enter the gross proceeds from sales or exchanges reported to you for 2004 on Form(s) 1099-B or 1099-S (or substitute 1

# statement) that you are including on line 2, 10, or 20 (see instructions). 1 Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions) Part I

	(a) Description of property	<b>(b)</b> Date acquired (mo., day, yr.)	<b>(c)</b> Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or basis, pl improvemen expense of	us ts and	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
2								
3	Gain, if any, from Form 4684,	line 39					3	
4	Section 1231 gain from install	ment sales from F	orm 6252, line 26	or 37			4	
5							5	
6	Gain, if any, from line 32, from						6	
7	Combine lines 2 through 6. Er						7	
	Partnerships (except electing la for Form 1065, Schedule K, line					instructions		
	All others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on Schedule D and skip lines 8, 9, 11, and 12 below.							
8	Nonrecaptured net section 12			,			8	
9							9	

## Part II Ordinary Gains and Losses

10	Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):		
11	Loss, if any, from line 7	11	( )
12	Gain, if any, from line 7 or amount from line 8, if applicable	12	
13	Gain, if any, from line 31	13	
14	Net gain or (loss) from Form 4684, lines 31 and 38a	14	
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	
17	Combine lines 10 through 16	17	
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines		
а	a and b below. For individual returns, complete lines a and b below: If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 27, and the part of the loss		
	from property used as an employee on Schedule A (Form 1040), line 22. Identify as from "Form 4797, line 18a." See instructions	18a	
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14.	18b	
For	Paperwork Reduction Act Notice, see page 8 of the instructions. Cat. No. 13086		Form <b>4797</b> (2004)

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

19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 p	roperty:			(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)		
Α								
В								
С								
D								
	These columns relate to the properties on lines 19A through 19	Property C	Property D					
20	Gross sales price (Note: See line 1 before completing.) .	20						
21	Cost or other basis plus expense of sale	21						
22	Depreciation (or depletion) allowed or allowable	22						
23	Adjusted basis. Subtract line 22 from line 21	23						
24	Total gain. Subtract line 23 from line 20	24						
25	If section 1245 property:							
a	Depreciation allowed or allowable from line 22	25a						
b	Enter the <b>smaller</b> of line 24 or 25a	25b						
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.							
а	Additional depreciation after 1975 (see instructions)	26a						
b	Applicable percentage multiplied by the <b>smaller</b> of line 24 or line 26a (see instructions)	26b						
С	Subtract line 26a from line 24. If residential rental property <b>or</b> line 24 is not more than line 26a, skip lines 26d and 26e	26c						
d	Additional depreciation after 1969 and before 1976	26d						
е	Enter the smaller of line 26c or 26d							
f	Section 291 amount (corporations only)							
g	Add lines 26b, 26e, and 26f	26g						
27	<b>If section 1252 property:</b> Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).							
а	Soil, water, and land clearing expenses	27a						
b	Line 27a multiplied by applicable percentage (see instructions)	27b						
C	Enter the <b>smaller</b> of line 24 or 27b	27c						
28	If section 1254 property:							
а	Intangible drilling and development costs, expenditures for							
	development of mines and other natural deposits, and mining exploration costs (see instructions)	28a						
b	Enter the <b>smaller</b> of line 24 or 28a	28b						
29	If section 1255 property:							
	Applicable percentage of payments excluded from income							
	under section 126 (see instructions)	29a						
	Enter the smaller of line 24 or 29a (see instructions)	29b			·			
Sun	mmary of Part III Gains. Complete property columns	A thr	ough D through	n line 29b beto	re going to line	30.		
30	Total gains for all properties. Add property columns A through	h D, line	e 24		30			
<b>.</b>					24			
31 32	Add property columns A through D, lines 25b, 26g, 27c, 28b, Subtract line 31 from line 30. Enter the portion from casualty	y or the	eft on Form 4684,	line 33. Enter the				
Pa						50% or Loss		
га	Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)							

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

OMB No. 1545-0187 Farm Rental Income and Expenses **ДЯ**<sup>4</sup> (Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor)) Δ (Income not subject to self-employment tax) Department of the Treasury Internal Revenue Service (99) Attachment ▶ Attach to Form 1040. ▶ See instructions on back. Sequence No. 37 Name(s) shown on Form 1040 Your social security number Employer ID number (EIN), if any Did you actively participate in the operation of this farm during 2004 (see instructions)? Part I Gross Farm Rental Income—Based on Production. Include amounts converted to cash or the equivalent. 1 Income from production of livestock, produce, grains, and other crops . . 1 . . . . . . 2b 2a Cooperative distributions (Form(s) 1099-PATR) 2a 2b Taxable amount 3b **3a** Agricultural program payments (see instructions) **3a** 3b Taxable amount Commodity Credit Corporation (CCC) loans (see instructions): 4 4a a CCC loans reported under election . . . . . 4c **4b b** CCC loans forfeited 4c Taxable amount Crop insurance proceeds and certain disaster payments (see instructions): 5 5b 5d c If election to defer to 2005 is attached, check here  $\blacktriangleright$  **5d** Amount deferred from 2003. 6 Other income, including Federal and state gasoline or fuel tax credit or refund (see instructions) 6 Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the 7 7 Expenses—Farm Rental Property. Do not include personal or living expenses. Part II Car and truck expenses (see 21 Pension and profit-sharing 8 21 Schedule F instructions). Also plans . . . . . . . 8 attach Form 4562 22 Rent or lease: 9 9 Chemicals . . . . . . . a Vehicles, machinery, and 22a equipment (see instructions) 10 Conservation expenses (see instructions) . . . . . . 10 22b **b** Other (land, animals, etc.). 23 11 23 Repairs and maintenance. 11 Custom hire (machine work) 24 Seeds and plants 12 Depreciation and section 24 purchased . . . . . . 179 expense deduction 12 not claimed elsewhere . . 25 25 Storage and warehousing. 26 26 Supplies purchased. . . Employee benefit programs 13 27 27 Taxes . . . . . . . other than on line 21 (see 13 28 Schedule F instructions) . 28 Utilities . . . . . . . 14 Feed purchased . . . . 14 **29** Veterinary, breeding, and 15 29 Fertilizers and lime . . . 15 medicine . . . . . . 16 16 Freight and trucking . . . **30** Other expenses (specify): 17 Gasoline, fuel, and oil . . . 17 18 30a 18 Insurance (other than health) . а ..... 30b Interest: 19 b ..... 30c 19a **a** Mortgage (paid to banks, etc.) с ..... 19b 30d **b** Other . . . . . . . . . . . d ..... 30e Labor hired (less employment 20 е..... 30f credits) (see Schedule F f ..... instructions). . . . 20 30a α 31 Total expenses. Add lines 8 through 30g 31 32 Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it 32 here and on Schedule E, line 40. If the result is a loss, you **must** go on to line 33 . . . . If line 32 is a loss, you must check the box that describes your investment in this activity (see **33a** All investment is at risk. 33 **33b** Some investment is not at risk. You may need to complete Form 8582 to determine your deductible loss, regardless of which box you check (see instructions). However, if you checked box 33b, you must complete Form

6198 before going to Form 8582. In either case, enter the deductible loss here and on Schedule E, line 40

33c



OMB No. 1545-0191

Attach to your tax return.

Identifying number

Department of the Treasury nternal Revenue Service	(99)
lame(s) shown on retur	n

Par	t I lotal Investment Interest Expense		
1 2 3	Investment interest expense paid or accrued in 2004 (see instructions)	1 2 3	
Par	t II Net Investment Income		
4a b	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)       4a         Qualified dividends included on line 4a       4b		
c	Subtract line 4b from line 4a	4c	
d	Net gain from the disposition of property held for investment 4d		
е	Enter the <b>smaller</b> of line 4d or your net capital gain from the disposition of property held for investment (see instructions)		
f	Subtract line 4e from line 4d	4f	
g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)	4g	
h	Investment income. Add lines 4c, 4f, and 4g	4h	
5	Investment expenses (see instructions)	5	
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0	6	
Par	t III Investment Interest Expense Deduction		
7	Disallowed investment interest expense to be carried forward to 2005. Subtract line 6 from line 3. If zero or less, enter -0-	7	

8 Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions

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

# **General Instructions**

## **Purpose of Form**

Use Form 4952 to figure the amount of investment interest expense you can deduct for 2004 and the amount you can carry forward to future years. Your investment interest expense deduction is limited to your net investment income.

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

## Who Must File

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

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

• Your investment interest expense is not more than your investment income from interest and ordinary dividends minus any qualified dividends.

• You have no other deductible investment expenses.

• You have no disallowed investment interest expense from 2003.

# Allocation of Interest Expense

If you paid or accrued interest on a loan and used the loan proceeds for more than one purpose, you may have to allocate the interest. This is necessary because different rules apply to investment interest, personal interest, trade or business interest, home mortgage interest, and passive activity interest. See Pub. 535, Business Expenses.

# Specific Instructions Part I—Total Investment Interest Expense

## Line 1

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

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

Investment interest expense does not include any of the following:

• Home mortgage interest.

• Interest expense that is properly allocable to a passive activity. Generally, a passive activity is any business activity in which you do not materially participate and any rental activity. See the Instructions for Form 8582, Passive Activity Loss Limitations, for details. • Any interest expense that is capitalized, such as construction interest subject to section 263A.

8

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

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

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

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

# Part II—Net Investment Income

## Line 4a

Gross income from property held for investment includes income, unless derived in the ordinary course of a trade or business, from interest, ordinary dividends (except Alaska Permanent Fund dividends), annuities, and royalties. Form **4972** Department of the Treasury Internal Revenue Service (99)

Name of recipient of distribution

**Tax on Lump-Sum Distributions** 

(From Qualified Plans of Participants Born Before January 2, 1936)

► Attach to Form 1040 or Form 1041.

OMB No. 1545-0193 2 (0)**04** Attachment Sequence No. 28

Identifying number

Par	t I Complete this part to see if you can use Form 4972					
1	Was this a distribution of a plan participant's entire balance (excluding deductible voluntary	employ	/ee 🗕		Yes	No
	contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind					
_	profit-sharing, or stock bonus)? If "No," <b>do not</b> use this form		· –	1		
2	Did you roll over any part of the distribution? If "Yes," do not use this form		·	2		
3	Was this distribution paid to you as a beneficiary of a plan participant who was born before			3		
	January 2, 1936?		· –	5		
4	Were you (a) a plan participant who received this distribution, (b) born before January 2, 1936, participant in the plan for at least 5 years before the year of the distribution?		-	4		
	If you answered "No" to both questions 3 and 4, do not use this form.		•	-		
5a	Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," do no	t use t	his			
	form for a 2004 distribution from your own plan			ōa		
b	If you are receiving this distribution as a beneficiary of a plan participant who died, did you use F		72			
	for a previous distribution received for that participant after 1986? If "Yes," do not use the for					
Der	distribution		. 5	5b		
Par		6				
6	Capital gain part from Form 1099-R, box 3	0 7				
7	Multiply line 6 by 20% (.20)					
	total on Form 1040, line 43, or Form 1041, Schedule G, line 1b, whichever applies.					
Par	t III Complete this part to choose the 10-year tax option (see instructions)					
8	Ordinary income from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter					
	the taxable amount from Form 1099-R, box 2a	8				<u> </u>
9	Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996	9				
10	Total taxable amount. Subtract line 9 from line 8	10				
11	Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0	11				
12	Adjusted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, <b>skip</b>	12				
13	lines 13 through 16, enter this amount on line 17, and go to line 18.       .	12				
14	Subtract \$20,000 from line 12. If line 12 is					
	\$20,000 or less, enter -0					
15	Multiply line 14 by 20% (.20)					
16	Minimum distribution allowance. Subtract line 15 from line 13	16				<u> </u>
17	Subtract line 16 from line 12	17				
18	Federal estate tax attributable to lump-sum distribution	18				
19	Subtract line 18 from line 17. If line 11 is zero, <b>skip</b> lines 20 through 22 and go to line 23	19				
20	Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places)					
21	to at least three places)					
22	Subtract line 21 from line 11         20         21         22					
23	Multiply line 19 by 10% (.10)	23				
24	Tax on amount on line 23. Use the Tax Rate Schedule in the instructions	24				
25	Multiply line 24 by ten (10). If line 11 is zero, skip lines 26 through 28, enter this amount on line					
	29, and go to line 30	25				
26	Multiply line 22 by 10% (.10)	-				
27	Tax on amount on line 26. Use the Tax Rate Schedule in the instructions 27					
00		28				
28 29	Multiply line 27 by ten (10)	20				
29 30	<b>Tax on lump-sum distribution.</b> Add lines 7 and 29. Also include this amount in the total on					
	Form 1040, line 43, or Form 1041, Schedule G, line 1b, whichever applies	30				

For Paperwork Reduction Act Notice, see instructions.



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

OWB	No.	154	15-0	203
9	$\square$	Π	Л	

		Attach to Form 1040.			
	tment of the Treasury al Revenue Service (99)	See separate instructions.		Attachment Sequence No. 29	9
	. ,	additional tax. If married filing jointly, see instructions.	Your	social security numb	
	n Your Address O ou Are Filing This	Dnly         Home address (number and street), or P.O. box if mail is not delivered to your home	Apt.	no.	
	n by Itself and No Your Tax Return			s is an amended 'n, check here ►	
	lf you <b>only</b>	y owe the additional 10% tax on early distributions, you may be able to report this	s tax	directly	
		040, line 59, without filing Form 5329. See the instructions for Form 1040, line 59	).		
Pa	Complete th an IRA) or r have to con	al Tax on Early Distributions his part if you took a taxable distribution, before you reached age 59½, from a qualified modified endowment contract (unless you are reporting this tax directly on Form 1040– nplete this part to indicate that you qualify for an exception to the additional tax on early istributions (see instructions).	-see	above). You may a	also
1	Early distributions	included in income. For Roth IRA distributions, see instructions	1		
2	Early distributions	s included on line 1 that are not subject to the additional tax (see instructions).			
		riate exception number from the instructions:	2		
3	-	o additional tax. Subtract line 2 from line 1	3 4		
4		nter 10% (.10) of line 3. Include this amount on Form 1040, line 59	4		
		art of the amount on line 3 was a distribution from a SIMPLE IRA, you may have f that amount on line 4 instead of 10% (see instructions).			
Par		al Tax on Certain Distributions From Education Accounts			_
T GI	Complete t	this part if you included an amount in income, on Form 1040, line 21, from a Cov SA) or a qualified tuition program (QTP).	rde	Il education savin	ıgs
5	Distributions inclu	Ided in income from Coverdell ESAs and QTPs	5		
6		uded on line 5 that are not subject to the additional tax (see instructions)	6		
7		o additional tax. Subtract line 6 from line 5	7		
8		nter 10% (.10) of line 7. Include this amount on Form 1040, line 59	8		
Pai	Complete	al Tax on Excess Contributions to Traditional IRAs this part if you contributed more to your traditional IRAs for 2004 than is allowab of your 2003 Form 5329.	ole or	r you had an amo	ount
9		s contributions from line 16 of your 2003 Form 5329 (see instructions). If zero,	9		
10	•	Il IRA contributions for 2004 are less than your ole contribution, see instructions. Otherwise, enter -0-			
11	2004 traditional IR	A distributions included in income (see instructions)			
12		s of prior year excess contributions (see instructions)	10		
13			13 14		
14	-		14		
15 16			16		
17		rributions. Add lines 14 and 15			
			17		
Ра	Complete	<b>al Tax on Excess Contributions to Roth IRAs</b> this part if you contributed more to your Roth IRAs for 2004 than is allowable or y <sup>7</sup> 2003 Form 5329.	′ou h	ad an amount on	line
18		contributions from line 24 of your 2003 Form 5329 (see instructions). If zero, go to line 23	18		
10 19		contributions for 2004 are less than your maximum			
	-	ution, see instructions. Otherwise, enter -0			
20		s from your Roth IRAs (see instructions)			
21	Add lines 19 and	20	21		
22	•	$\sim$ contributions. Subtract line 21 norm line 10. If Zero of less, effet $-0^-$	22		
23		(366) (366) (366) (366) (360) (36	23		
24			24		
25		ter 6% (.06) of the <b>smaller</b> of line 24 <b>or</b> the value of your Roth IRAs on December 31, 04 contributions made in 2005). Include this amount on Form 1040, line 59	25		

For Paperwork Reduction Act Notice, see page 5 of the instructions.

Form	5329 (200	04)				ļ	Page 2
Pa	rt V	Additional Tax on Excess Contributions to Co Complete this part if the contributions to your Cover amount on line 33 of your 2003 Form 5329.		were more than	is allov	vable or you h	ad an
26		the excess contributions from line 32 of your 2003 For	rm 5329 (see instru		26		
27		contributions to your Coverdell ESAs for 2004 were less to um allowable contribution, see instructions. Otherwise, e					
28	2004 c	distributions from your Coverdell ESAs (see instructions	s) <b>28</b>				
29	Add lir	nes 27 and 28			29		
30		vear excess contributions. Subtract line 29 from line 26	,		30		
31	Excess	s contributions for 2004 (see instructions)			31		
32	Total e	excess contributions. Add lines 30 and 31			32		-
33	Decem	onal tax. Enter 6% (.06) of the smaller of line 32 or the nber 31, 2004 (including 2004 contributions made in 20 line 59	005). Include this ar	mount on Form	33		
Ра	rt VI	Additional Tax on Excess Contributions to Arc	cher MSAs				
		Complete this part if you or your employer contribute had an amount on line 41 of your 2003 Form 5329.	d more to your Arc	her MSAs for 200	)4 thar	1 is allowable o	or you
34	go to l	the excess contributions from line 40 of your 2003 For	· · · · · · ·	· ·	34		
35	maxim	contributions to your Archer MSAs for 2004 are less the num allowable contribution, see instructions. Otherwise, e	enter -0- 35		-		
36		distributions from your Archer MSAs from Form 8853,			07		
37		nes 35 and 36			37		
38		year excess contributions. Subtract line 37 from line 34			38 39		
39		s contributions for 2004 (see instructions)			40		-
40		excess contributions. Add lines 38 and 39			40		
41	Decen	onal tax. Enter 6% (.06) of the smaller of line 40 or t nber 31, 2004 (including 2004 contributions made in 20 line 59	005). Include this ar	mount on Form	41		
Ра	rt VII	Additional Tax on Excess Contributions to He Complete this part if contributions to your HSAs	ealth Savings Aco	counts (HSAs)			
42	Excess	s contributions for 2004 (see instructions)			42		
43		nal tax. Enter 6% (.06) of the smaller of line 42 or the value ng 2004 contributions made in 2005). Include this amount on			43		
Pa	rt VIII	Additional Tax on Excess Accumulation in Qu Complete this part if you did not receive the minimum	alified Retireme	nt Plans (Includ			
44	Minim	um required distribution for 2004 (see instructions) .			44		
45		nt actually distributed to you in 2004			45		
46		act line 45 from line 44. If zero or less, enter -0			46		
47		onal tax. Enter 50% (.50) of line 46. Include this amou			47		
Sig	nature.	. Complete only if you are filing this form by itsel					
Ple Sig He		Under penalties of perjury, I declare that I have examined this form, inc and belief, it is true, correct, and complete. Declaration of preparer (oth		d on all information of v			
	-	Your signature		Date	Dropp	arer's SSN or PTIN	
Pai Pre	d parer's	Preparer's signature	Date	Check if self- employed	гера		
	Only	Firm's name (or yours if self-employed),		EIN		<u></u>	
	,	address, and ZIP code		Phone no.	(	)	
						Form 5329	(2004)

0

Form **5329** (2004)



Name(s) shown on return

# Work Opportunity Credit

OMB No. 1545-0219 2004 Attachment Sequence No. 77

► Attach to your tax return.

Identifying number

Part I	<b>Current Year Credit</b>	(Members	of a	controlled	group,	see instructions.)	
--------	----------------------------	----------	------	------------	--------	--------------------	--

1	Enter the total the percentage group and:					
а	Worked for you	at least 120 hours bu	t fewer than 400 hours \$	× 25% (.25)	1a	
	,					
b	Worked for vou	at least 400 hours	\$	× 40% (.40)	1b	
2			ract this amount from your deduction for salaries		2	
-						
3		If you are a-	Then enter the total of the current year credits from-	_		
		a Shareholder	Schedule K-1 (Form 1120S), box 13, code G, H, or J	)		
		<b>b</b> Partner	Schedule K-1 (Form 1065), box 15, code G, H, or J Schedule K-1 (Form 1041), line 14.		3	
	pass-through entities:					
	entities.	d Patron	Written statement from cooperative	J		
4	cooperatives,	regulated investme	2 and 3. (S corporations, partnerships, estant companies, and real estate investment	trusts, see	4	
	IIISUUCIOIIS.)				<b>4</b>	

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

5	Regular tax before credits:		
٠	Individuals. Enter the amount from Form 1040, line 43		
٠	Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A,		
	Part I, line 1; or the applicable line of your return	5	 
٠	Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a		
	and 1b, or the amount from the applicable line of your return		
6	Alternative minimum tax:		
٠	Individuals. Enter the amount from Form 6251, line 35 )		
•	Corporations. Enter the amount from Form 4626, line 14	6	
٠	Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56		
7	Add lines 5 and 6	7	
8a	5		
b			
С	Possessions tax credit (Form 5735, line 17 or 27)		
d	Credit for fuel from a nonconventional source		
е	Qualified electric vehicle credit (Form 8834, line 20)		
f	Add lines 8a through 8e	8f	
9	Net income tax. Subtract line 8f from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14	9	
10	Net regular tax. Subtract line 8f from line 5. If zero or less, enter -0-		
11	Enter 25% (.25) of the excess, if any, of line 10 over \$25,000 (see instructions)		
12	Tentative minimum tax (see instructions)		
13	Enter the greater of line 11 or line 12	13	
14	Subtract line 13 from line 9. If zero or less, enter -0	14	
15	Credit allowed for the current year. Enter the smaller of line 4 or line 14 here and on Form		
	1040, line 54; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule		
	G, line 2c; or the applicable line of your return. If line 14 is smaller than line 4, see instructions	15	

For Paperwork Reduction Act Notice, see page 3.

Department of the Treasury Internal Revenue Service (99)

Name(s) shown on Form 1040

# **Alternative Minimum Tax—Individuals**

► See separate instructions.

Attach to Form 1040 or Form 1040NR.



Attachment Sequence No. **32** Your social security number

Pa	t I Alternative Minimum Taxable Income (See instructions for how to complete	ete e	ach line.)	
1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 40, and go to line 2. Otherwise,			
	enter the amount from Form 1040, line 37, and go to line 7. (If less than zero, enter as a negative amount.)	1		
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or $2\frac{1}{2}$ % of Form 1040, line 37 .	2		
3	Taxes from Schedule A (Form 1040), line 9	3		
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	4		
5	Miscellaneous deductions from Schedule A (Form 1040), line 26	5		
6	If Form 1040, line 37, is over \$142,700 (over \$71,350 if married filing separately), enter the amount from line 9 of the <b>Itemized Deductions Worksheet</b> on page B-1 of the Instructions for Schedules A & B (Form 1040)	6	(	
7	Tax refund from Form 1040, line 10 or line 21	7	(	
8	Investment interest expense (difference between regular tax and AMT)	8		
9	Depletion (difference between regular tax and AMT)	9		
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10		
11	Interest from specified private activity bonds exempt from the regular tax	11		
12	Qualified small business stock (7% of gain excluded under section 1202)	12		
13	Exercise of incentive stock options (excess of AMT income over regular tax income)	13		
14	Estates and trusts (amount from Schedule K-1 (Form 1041), line 9)	14		
15	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	15		
16	Disposition of property (difference between AMT and regular tax gain or loss)	16		
17	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	17		
18	Passive activities (difference between AMT and regular tax income or loss)	18		
19	Loss limitations (difference between AMT and regular tax income or loss)	19		
20	Circulation costs (difference between regular tax and AMT)	20		
21	Long-term contracts (difference between AMT and regular tax income)	21		
22	Mining costs (difference between regular tax and AMT)	22		
23	Research and experimental costs (difference between regular tax and AMT)	23	-	
24	Income from certain installment sales before January 1, 1987	24	(	
25	Intangible drilling costs preference	25		
26	Other adjustments, including income-based related adjustments	26		
27	Alternative tax net operating loss deduction	27	(	
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$191,000, see page 6 of the instructions.)	28		
Par	t II Alternative Minimum Tax			
29	Exemption. (If this form is for a child under age 14, see page 6 of the instructions.)			
	AND line 28 is THEN enter on IF your filing status is not over line 29			
	Single or head of household.			
	Married filing jointly or qualifying widow(er) 150,000	29		
	Married filing separately			
	If line 28 is <b>over</b> the amount shown above for your filing status, see page 6 of the instructions.			
30	Subtract line 29 from line 28. If zero or less, enter -0- here and on lines 33 and 35 and stop here	30		
31	• If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; <b>or</b> you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 55 here.	31		
	• All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.			
32	Alternative minimum tax foreign tax credit (see page 7 of the instructions)	32		
33	Tentative minimum tax. Subtract line 32 from line 31.	33		
34	Tax from Form 1040, line 43 (minus any tax from Form 4972 and any foreign tax credit from Form 1040,			
	line 46). If you used Schedule J to figure your tax, the amounts for lines 43 and 46 of Form 1040 must			

34

35

Pa	rt III Tax Computation Using Maximum Capital Gains Rates	
36	Enter the amount from Form 6251, line 30	
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 43, or the amount from line 13 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see page 8 of the instructions)	
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see page 8 of the instructions)       38	
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the <b>smaller</b> of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary)	
40	Enter the <b>smaller</b> of line 36 or line 39	
41	Subtract line 40 from line 36	
42	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately).	
43	Enter: • \$58,100 if married filing jointly or qualifying widow(er), • \$29,050 if single or married filing separately, or • \$38,900 if head of household.	
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 43, or the amount from line 14 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0	
45	Subtract line 44 from line 43. If zero or less, enter -0	
46	Enter the <b>smaller</b> of line 36 or line 37	
47	Enter the <b>smaller</b> of line 45 or line 46	
48	Multiply line 47 by 5% (.05)	
49	Subtract line 47 from line 46	
50	Multiply line 49 by 15% (.15)	
	If line 38 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to	line 51.
51	Subtract line 46 from line 40	
52	Multiply line 51 by 25% (.25)	
53	Add lines 42, 48, 50, and 52	
54	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately	parately) from the
55	Enter the <b>smaller</b> of line 53 or line 54 here and on line 31	55

Form 6251 (2004)

Form	6252				
Department of the Treasur					

Name(s) shown on return

# **Installment Sale Income**

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



Identifying number

1	Description of property ►		
2a	Date acquired (month, day, year) ► /// b Date sold (month, day, year) ►	/ /	
3	Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4	□ Yes	No
4	Was the property you sold to a related party a marketable security? If "Yes," complete Part III	l. lf "No,"	
	complete Part III for the year of sale and the 2 years after the year of sale	🗌 Yes	🗌 No
Par	<b>Gross Profit and Contract Price.</b> Complete this part for the year of sale only.	1 1	
5	Selling price including mortgages and other debts. <b>Do not</b> include interest whether stated or unstated	5	
6	Mortgages, debts, and other liabilities the buyer assumed or took		
	the property subject to (see instructions)	-	
7	Subtract line 6 from line 5	-	
8	Cost or other basis of property sold	-	
9		-	
10		-	
11 12	Commissions and other expenses of sale       11         Income recapture from Form 4797, Part III (see instructions)       12	-	
12	Add lines 10, 11, and 12	13	
14	Subtract line 13 from line 5. If zero or less, <b>do not</b> complete the rest of this form (see instructions)	14	
15	If the property described on line 1 above was your main home, enter the amount of your excluded		
10	gain (see instructions). Otherwise, enter -0	15	
16	Gross profit. Subtract line 15 from line 14	16	
17	Subtract line 13 from line 6. If zero or less, enter -0	17	
18	Contract price. Add line 7 and line 17	18	
Par		ou receive a paym	ent or
	have certain debts you must treat as a payment on installment obligations.		
19	Gross profit percentage. Divide line 16 by line 18. For years after the year of sale, see instructions	19	
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-	20 21	
21	Payments received during year (see instructions). <b>Do not</b> include interest, whether stated or unstated	21	
22	Add lines 20 and 21		
23	Payments received in prior years (see instructions). <b>Do not</b> include interest, whether stated or unstated <b>23</b>		
24	Installment sale income. Multiply line 22 by line 19	24	
25	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions).	25	
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)	26	
Pa	t III Related Party Installment Sale Income. Do not complete if you received the fin	al payment this tax	k year.
27	Name, address, and taxpayer identifying number of related party		
28	Did the related party resell or dispose of the property ("second disposition") during this tax year?		🗌 No
29	If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the met. Check the box that applies.	following condition	ns is
2	The second disposition was more than 2 years after the first disposition (other than dispositions		
a	of marketable securities). If this box is checked, enter the date of disposition (worth, day, year)	/ /	
b			,
с	The second disposition was an involuntary conversion and the threat of conversion occurred	after the first dispos	ition.
d	The second disposition occurred after the death of the original seller or buyer.		
е		vas not a principal pu	irpose
	for either of the dispositions. If this box is checked, attach an explanation (see instructions).		1
30	Selling price of property sold by related party (see instructions)	30	+
31	Enter contract price from line 18 for year of first sale	31	+
32	Enter the <b>smaller</b> of line 30 or line 31	32	+
33	Total payments received by the end of your 2004 tax year (see instructions)	33 34	
34 25	Subtract line 33 from line 32. If zero or less, enter -0-	35	+
35 36	Multiply line 34 by the gross profit percentage on line 19 for year of first sale	36	
37	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions)	37	-
		- 605(	

Form	6781

Department of the Treasury Internal Revenue Service

Name(s) shown on tax return

# Gains and Losses From Section 1256 Contracts and Straddles

OMB No. 1545-0644

Attach to	o your tax	c return.

2004
Attachment
Sequence No. 82

Identifying number

01			A [] \A		1 <sup>1</sup>					
Chec	k all applicable boxes (see instr			ed straddle elec ddle-by-straddle id		ection D			ccount election contracts loss electi	ion
Pa	rt I Section 1256 Co	ontracts								
	(a) Identification of	of accour	nt				(b) (Loss)	)	(c) Gain	
1										
2	Add the amounts on line 1 in		, , ,					3	)	
3	Net gain or (loss). Combine lir							4		
4 5	Form 1099-B adjustments. Se Combine lines 3 and 4 .							5		
J	<b>Note:</b> If line 5 shows a net gain instructions.					ps and S cor	oorations, see			
6	If you have a net section 1256	6 contracts	s loss and yo	ou checked box	D above, en	ter the amou	nt of that loss			
	to be carried back, as a posit	ive numbe	er					6		
7	Combine lines 5 and 6							7		
8	Short-term capital gain or (los						propriate line			
	of Schedule D (see instruction	is)						8		
9	Long-term capital gain or (loss of Schedule D (see instruction							9		
Par								e and	its components.	
Sec	tion A—Losses From S	traddles	6		,					
	(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	<b>(d)</b> Gross sales price	(e) Cost or other basis plus expense of sale	(f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0-	(g) Unrecognizv gain on offsetting positions		(h) Recognized loss. If column (f is more than (g), enter difference. Otherwise, enter -0-	f) ,
10										
11a	Enter the short-term portion of Schedule D (see instructions)							11a	(	)
	Enter the long-term portion or Schedule D (see instructions)							11b	(	)
Sec	tion B—Gains From Str	addles								
	(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	<b>(d)</b> Gi sales j			ost or other us expense of sale		(f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-	
12										
13a	Enter the short-term portion of Schedule D (see instructions)	-	om line 12,	column (f), here	and include	on the appro	opriate line of	13a		
b	Enter the long-term portion o Schedule D (see instructions)				and include	on the appro	opriate line of	13b		
Par	t III Unrecognized G	ains Fro	om Positi	ons Held on		of Tax Ye	ar. Memo Ent		ly (see instructions	;)
	(a) Description of property		<b>(b)</b> Dat acquire		market value o ess day of tax y		Cost or other bas as adjusted	is	(e) Unrecognized gair If column (c) is more than (d), enter difference Otherwise, enter -0-	ce.
14										
							1 1 1			
				1		- i - I				

Department of the Treasury

Internal Revenue Service

# Noncash Charitable Contributions

Attach to your tax return if you claimed a total deduction of over \$500 for all contributed property.

► See separate instructions.

OMB No. 1545-0908

Attachment Sequence No. 55

Identifying number

Name(s) shown on your income tax return

Note: Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A—List in this section only items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also, list certain publicly traded securities even if the deduction is over \$5,000 (see instructions).
 Part I Information on Dopated Property—If you need more space attach a statement

i ai t	inition and bonated inoperty—in you need	
1	(a) Name and address of the donee organization	(b) Description of donated property
Α		
В		
С		
D		
Е		

Note: If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (d), (e), and (f).

	(c) Date of the contribution	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis		.,		.,		• • •		.,		(g) Fair market value		(g) Fair market value (h		(h) Method used to determine the fair market value
Α																		
В																		
С																		
D																		
E																		
Part II Other Information—Complete line 2 if you gave less than an entire interest in property listed in Part I.																		

Complete line 3 if conditions were attached to a contribution listed in Part I.

2 If, during the year, you contributed less than the entire interest in the property, complete lines a-e.

a Enter the letter from Part I that identifies the property ▶ \_\_\_\_\_. If Part II applies to more than one property, attach a separate statement.

- b Total amount claimed as a deduction for the property listed in Part I: (1) For this tax year
   (2) For any prior tax years
- c Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above): Name of charitable organization (donee)

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

d For tangible property, enter the place where the property is located or kept  $\blacktriangleright$  \_

- e Name of any person, other than the donee organization, having actual possession of the property  $\blacktriangleright$  \_
- 3 If conditions were attached to any contribution listed in Part I, answer questions a c and attach the required statement (see instructions).
- **a** Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?
- b Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?
  c Is there a restriction limiting the donated property for a particular use?

·

Yes No

For Paperwork Reduction Act Notice, see page 4 of separate instructions.

Form 8283 (Rev. 10-98)							Page Z
Name(s) shown on your income tax return						Identifying number	
Section B—Appraisal Summary—List in the deduction of more than \$5,000 traded securities only in Section If you donated art, you may have	per item A. e to attac	or group. Excer	otion appra	. Report contrib hisal. See the <b>No</b>	utions ote in	s of certain pu Part I below.	
Part I Information on Donated Prope	rty—To b	e completed by t	the ta	axpayer and/or a	pprais	ser.	
<ul> <li>4 Check type of property:</li> <li>☐ Art* (contribution of \$20,000 or more)</li> <li>☐ Art* (contribution of less than \$20,000)</li> <li>*Art includes paintings, sculptures, watercolors, print manuscripts, historical memorabilia, and other similar or Note: If your total art contribution deduction was \$20,000</li> </ul>	Coin Coin ts, drawings bjects.	•	Bo furnit			•	er, rare
5 (a) Description of donated property (if you need more space, attach a separate statement)	(b) If tangib	ble property was donated physical condition a			overall	(c) Appraised fair market value	
A B C D							
(d) Date acquired (e) How acquired (f) Donor's adjusted adjusted		(g) For bargain sales, amount received		(h) Amount claimed a deduction		tructions (i) Average trading   of securities	price
A		item included ir value of \$500 or		t I above that ti			es as
I declare that the following item(s) included in Part I abo (per item). Enter identifying letter from Part I and descri	ove has to t	the best of my knowle	edge a	nd belief an apprais		e of not more tha	n \$500

Date 🕨

## Part III Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I hold myself out to the public as an appraiser or perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this appraisal summary may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). I affirm that I have not been barred from presenting evidence or testimony by the Director of Practice.

Sign				
Here	Signature 🕨	Title 🕨	Date of appraisal <b>&gt;</b>	
Business	address (including room or suite no.)		Identifying nu	ımber

City or town, state, and ZIP code

## Part IV Donee Acknowledgment—To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on ►\_\_\_\_\_

(Date)

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 2 years after the date of receipt, it will file **Form 8282**, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use?					
Name of charitable organization (donee)	Employer identification number				
Address (number, street, and room or suite no.)	City or town, state, and ZIP code				
Authorized signature	Title	Date			



Department of the Treasury Internal Revenue Service

# **Mortgage Interest Credit**

(For Holders of Qualified Mortgage Credit Certificates Issued by State or Local Governmental Units or Agencies)

See instructions on back.

Attach to Form 1040.

Name(s) shown on Form 1040

Your social security number

: :

G

Attachment

OMB No. 1545-0930

Λ

Enter the address of your main home to which the qualified mortgage certificate relates if it is different from the address shown on Form 1040.

## Part I Current Year Mortgage Interest Credit

1	Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid .	1	
2	Enter the certificate credit rate shown on your <b>mortgage credit certificate. Do not</b> enter the interest rate on your home mortgage	2	 %
3	If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter. You must reduce your deduction for home mortgage interest on Schedule A (Form 1040)	3	
	by the amount on line 3.		
4	Enter any 2001 credit carryforward from line 18 of your 2003 Form 8396	4	
5	Enter any 2002 credit carryforward from line 16 of your 2003 Form 8396	5	
6	Enter any 2003 credit carryforward from line 19 of your 2003 Form 8396	6	
7	Add lines 3 through 6	7	
8	Enter the amount from Form 1040, line 45	8	
9	Enter the total of the amounts from Form 1040, lines 46 through 51	9	
10	Subtract line 9 from line 8. If zero or less, enter -0- here and on line 11 and go to Part II	10	
11	<b>Current year mortgage interest credit.</b> Enter the <b>smaller</b> of line 7 or line 10. Also include this amount in the total on Form 1040, line 53, and check box <b>a</b> on that line	11	

Part II Mortgage Interest Credit Carryforward to 2005. (Complete only if line 11 is less than line 7.)

12	Add lines 3 and 4	12		
		13		
13	Enter the amount from line 7	13		
14	Enter the larger of line 11 or line 12	14		
15	Subtract line 14 from line 13	15		
16	2003 credit carryforward to 2005. Enter the smaller of line 6 or line 15	16		
17	Subtract line 16 from line 15	17		
18	2002 credit carryforward to 2005. Enter the smaller of line 5 or line 17	18		
19	2004 credit carryforward to 2005. Subtract line 11 from line 3. If zero or less, enter -0	19		
For I	Paperwork Reduction Act Notice, see back of form. Cat. No. 62502X		Form <b>8396</b>	(2004)

Form	8582	
Form		

Department of the Treasury

# **Passive Activity Loss Limitations**

OMB No. 1545-1008

See separate instructions.

► Attach to Form 1040 or Form 1041.

2004 Attachment Sequence No. 88

Internal Revenue Service (99) Name(s) shown on return

Name	(s) shown on return		Identifying number
Par	<b>t I</b> 2004 Passive Activity Loss Caution: See the instructions for Worksheets 1, 2, and 3 on	pages 7 and 8 before complet	ting Part I.
	tal Real Estate Activities With Active Participation (For the definit Special Allowance for Rental Real Estate Activities on page 3 of		
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))	<b>1b</b> ( )	
	Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c ()	1d
	mercial Revitalization Deductions From Rental Real Estate Activ		
2a b	Commercial revitalization deductions from Worksheet 2, column (a) Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2a ( ) 2b ( )	<b>2c</b> ( )
	Dther Passive Activities		
	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))	<b>3b</b> ( )	
	Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	<b>3c</b> ( )	
a	Combine lines 3a, 3b, and 3c.		<u>3d</u>
Cau	Combine lines 1d, 2c, and 3d. If the result is net income or zero, all le any prior year unallowed losses entered on line 1c, 2b, or 3c. Do Report the losses on the forms and schedules normally used If line 4 is a loss and: • Line 1d is a loss, go to Part II. • Line 2c is a loss (and line 1d is zero or • Line 3d is a loss (and lines 1d and 2c a tion: If your filing status is married filing separately and you lived with II or Part III. Instead, go to line 15.	o not complete Form 8582.	and III and go to line 15.
Par	t II Special Allowance for Rental Real Estate With Acti		
	<b>Note:</b> Enter all numbers in Part II as positive amounts. See p	page 8 for an example.	
-	Enter the <b>smaller</b> of the loss on line 1d or the loss on line 4 Enter \$150,000. If married filing separately, see page 8 Enter modified adjusted gross income, but not less than zero (see page 8) <b>Note:</b> If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.		5
8 9	Subtract line 7 from line 6	8	9
10	Enter the <b>smaller</b> of line 5 or line 9		10
Par	t III Special Allowance for Commercial Revitalization D		
	Note: Enter all numbers in Part III as positive amounts. See	the example for Part II on pag	ge 8.
11	Enter \$25,000 reduced by the amount, if any, on line 10. If married filing		11
12	Enter the loss from line 4	· · · · · · · · ·	12
13 14	Reduce line 12 by the amount on line 10		<u>13</u> 14
	rt IV Total Losses Allowed	.,	

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

For Paperwork Reduction Act Notice, see page 12 of the instructions.

Form	8586	
	nent of the Treasur Revenue Service	

# Low-Income Housing Credit

See instructions on back.Attach to your tax return.

2004 Attachment Sequence No. 36b

OMB No. 1545-0984

Identifying number

Internal Revenue Service	(99)
Name(s) shown on ret	urn

Par	t I Current Year Credit	
1	Number of Forms 8609 attached	
2	Eligible basis of buildings (total from attached Schedules A (Form 8609), line 1)	2
3a	Qualified basis of low-income buildings (total from attached Schedules A (Form 8609), line 3)	3a
b	Has there been a decrease in the qualified basis of any buildings since the close of the preceding	
	tax year? Yes No If "Yes," enter the building identification numbers (BINs) of the	
	buildings that had a decreased basis. If you need more space, attach a schedule.	
	(i) (ii) (iii) (iii) (iv) (iv)	
4	Current year credit from attached Schedules A (Form 8609) (see instructions)	4
5	Low-income housing credits from pass-through entities (if more than one entity, see instructions):	
	If you are a— Then enter the total of the current year credits from—	
	a Shareholder Schedule K-1 (Form 1120S), box 13, codes A and B	
	b Partner Schedule K-1 (Form 1065), box 15, codes A and B, or Schedule K-1 (Form 1065-B), box 8	5
	c Beneficiary Schedule K-1 (Form 1041), line 14 J EIN of pass-through entity	
6	Add lines 4 and 5. See instructions to find out if you complete lines 7 through 18 or file Form 3800	6
7	Current year credit or passive activity credit (see instructions)	7
Par		
8	Regular tax before credits:	
•	Individuals. Enter the amount from Form 1040, line 43	
٠	Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A,	
	Part I, line 1; or the applicable line of your return	8
٠	Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a	
_	and 1b, or the amount from the applicable line of your return	
9	Alternative minimum tax:	
•	Individuals. Enter the amount from Form 6251, line 35	0
•	Corporations. Enter the amount from Form 4626, line 14	9
•	Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56.	10
10	Add lines 8 and 9	10
		11f
	Add lines 11a through 11e	12
12 13	Net regular tax. Subtract line 11f from line 8. If zero or less, enter -0-	
14	Enter 25% (.25) of the excess, if any, of line 13 over \$25,000 (see instructions)	
15	Tentative minimum tax (see instructions):	
15	• Individuals. Enter the amount from Form 6251, line 33)	
	Corporations. Enter the amount from Form 4626, line 12	
	• Estates and trusts. Enter the amount from Form 1041,	
	Schedule I, line 54         15	
16	Enter the greater of line 14 or line 15	16
17	Subtract line 16 from line 12. If zero or less, enter -0-	17
18	<b>Credit allowed for the current year.</b> Enter the <b>smaller</b> of line 7 or line 17 here and on Form	
	1040, line 54; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule	
	G, line 2c; or the applicable line of your return. If line 17 is smaller than line 7, see instructions	18
For F	Paperwork Reduction Act Notice, see back of form. Cat. No. 639871	Form <b>8586</b> (2004)

Form	8606
Departr	nent of the Treasury

With Your Tax Return

# Nondeductible IRAs

OMB No. 1545-1007

48

See separate instructions.

Internal Revenue Service (99)	Attach to Form 1040, Form 1040A, or Form 1040NR.		Sequence No. 48
Name. If married, file a sepa	arate form for each spouse required to file Form 8606. See page 5 of the instructions.	Your s	ocial security number

Fill in Your Address Only if You Are Filing This	Home address (number and street, or P.O. box if mail is not delivered to your home)	Apt. no.
Form by Itself and Not	City, town or post office, state, and ZIP code	

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs Complete this part only if:

- You made nondeductible contributions to a traditional IRA for 2004,
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2004 (other than a rollover, conversion, recharacterization, or return of certain contributions) and you made nondeductible contributions to a traditional IRA in 2004 or an earlier year, or
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2004 (excluding any portion you recharacterized) and you made nondeductible contributions to a traditional IRA in 2004 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2004, in 2004 from January 1, 2005, through April 15, 2005 (see page 5 of the		1		
2	Enter your total basis in traditional IRAs (see page 5 of the instructions)	)	2		
3	Add lines 1 and 2		3		
		mount from line 3 on not complete the rest 4.			
4	Enter those contributions included on line 1 that were made from Januar 15, 2005		4		
5 6	Subtract line 4 from line 3	6			
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2004. <b>Do not</b> include rollovers, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see page 6 of the instructions)	7			
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2004. <b>Do not</b> include amounts converted that you later recharacterized (see page 6 of the instructions). Also enter this amount on line 16	8	_		
9 10	Add lines 6, 7, and 8				
11	least 3 places. If the result is 1.000 or more, enter "1.000" Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17	10 × .			
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA	12			
13	Add lines 11 and 12. This is the nontaxable portion of all your distributi	ions	13		
14	Subtract line 13 from line 3. This is your total basis in traditional IRA years	As for 2004 and earlier	14		
15	<b>Taxable amount.</b> Subtract line 12 from line 7. Also include this amount Form 1040A, line 11b; or Form 1040NR, line 16b		15		
	<b>Note:</b> You may be subject to an additional 10% tax on the amount on li age 59½ at the time of the distribution (see page 7 of the instructions).	ine 15 if you were under		·	
For I	Paperwork Reduction Act Notice, see page 8 of the instructions.	Cat. No. 63966F		Form <b>8606</b>	(2004)

## Part II 2004 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2004 (excluding
any portion you recharacterized).

**Caution:** If your modified adjusted gross income is over \$100,000 **or** you are married filing separately and you lived with your spouse at any time in 2004, you **cannot** convert any amount from traditional, SEP, or SIMPLE IRAs to Roth IRAs for 2004. If you erroneously made a conversion, you must recharacterize (correct) it (see page 7 of the instructions).

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2004. <b>Do not</b> include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2004 or 2005 (see page 7 of the instructions)	16	
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see page 7 of the instructions)	17	
18	Taxable amount.       Subtract line 17 from line 16. Also include this amount on Form 1040,         line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	18	

## Part III Distributions From Roth IRAs

Complete this part only if you took a distribution from a Roth IRA in 2004 (other than a rollover, recharacterization, or return of certain contributions—see page 7 of the instructions).

19	,	qualified distributions from Roth IRAs in 2004 including any qualified first-time ons (see page 7 of the instructions)	e <b>19</b>	
20	Qualified first-time	homebuyer expenses (see page 7 of the instructions). <b>Do not</b> enter more	e 20	
21	Subtract line 20 from	line 19. If zero or less, enter -0- and skip lines 22 through 25 $\ldots$ . $\ldots$	. 21	
22	Enter your basis in F	oth IRA contributions (see page 7 of the instructions)	. 22	
23		m line 21. If zero or less, enter -0- and skip lines 24 and 25. If more thar ubject to an additional tax (see page 8 of the instructions)		
24	Enter your basis in	Roth IRA conversions (see page 8 of the instructions)	. 24	
25		ubtract line 24 from line 23. If zero or less, enter -0 Also include this amoun 5b; Form 1040A, line 11b; or Form 1040NR, line 16b		
Are by I	Here Only if You Filing This Form tself and Not With r Tax Return	Under penalties of perjury, I declare that I have examined this form, including accompanyir knowledge and belief, it is true, correct, and complete.	ig attachments, and	to the best of my

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Form 8606 (2004)

•	111 0003)				1	
`	November 2003) tment of the Treasury				Attachment	••
	► Attach to Form 8609 and file with owner's Federal income tax return.			Sequence No.	36a	
A Bu	ilding owner's name		B Identifying number ►			
			C Building identification number $\blacktriangleright$			
D		your records the original Form 8609 issued by the hour records the Mo. If "No," see instructions.	using credit agency (or a copy	/ th	ereof) for the a	bove
Ε		uilding qualify as a part of a qualified low-income hous your tax year? Yes No. If "No," see instruction		uire	ments of section	on 42
F	Was there a de instructions. If "	ecrease in the qualified basis of the above building No" and the entire credit has been claimed in prior tax	for this tax year? <b>Yes</b>		No. If "Yes,"	' see
1	Eligible basis of	building		1		
2	Low-income po	rtion (smaller of unit fraction or floor-space fraction) (	if first year of the credit			
	period, see insti	ructions)	🛏	2		
3	Qualified basis	of low-income building. Multiply line 1 by line 2 (see ins		3		_
4	Part-year adjust	ment for disposition or acquisition during the tax year		4		
5	Credit percentag	ge	🛏	5		
6	Multiply line 3 o	r line 4 by the percentage on line 5		6		
7	Additions to qua	alified basis, if any	–	7		
8		ment for disposition or acquisition during the tax year		8		
9	Credit percentag	ge. Enter one-third of the percentage on line 5		9		
10	Multiply line 7 o	r line 8 by the percentage on line 9	–	10		
11	Section 42(f)(3)(I	B) modification	–	11		
12	Add lines 10 an	d 11	🛏	12		_
13	Credit for buildi	ng before line 14 reduction. Subtract line 12 from line 6	/ · · · · · · · · –	13		_
14	Disallowed cred	it due to Federal grants (see instructions)		14		_
15		or building for tax year. Subtract line 14 from line 13, bu wn on Form 8609, Part I, line 1b		15		
16		ortionate share of credit for the year (see instructions)		16		
17	Adjustments for	deferred first-year credit (see instructions)	[1	17		
18	Taxpayer's cred	t. Combine lines 16 and 17. Enter here and in Part I o	f Form 8586 1	8		

Annual Statement

# **General Instructions**

SCHEDULE A

(Earm 8600)

Section references are to the Internal Revenue Code unless otherwise noted. **Note:** Some of the line numbers on the November 2003, December 1988, and March 1991 revisions of Form 8609 differ from other revisions. In these cases, the line references are shown in parentheses in these instructions.

## **Purpose of Schedule**

Schedule A (Form 8609) must be filed by the building owner each year of the 15-year compliance period.

**Note:** Any building owner claiming credit without receiving a Part I of Form 8609 that is completed, signed, and dated by an authorized official of the housing credit agency may have all credits disallowed.

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

If the owner is a partnership, S corporation, estate, or trust (pass-through entity), the entity will complete and attach Form 8609 and Schedule A to its tax return. If you are a partner, shareholder, or beneficiary in the pass-through entity that owns the building, file only **Form 8586**, Low-Income Housing Credit, to claim the credit using the information that the entity furnishes you on Schedule K-1.

## **Recapture of Credit**

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

# **Specific Instructions**

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

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

**Item D.** You must have an original, signed Form 8609 (or copy thereof) issued by a housing credit agency assigning a BIN for the building in order to claim the credit, even if no allocation is required (in the case of a building financed with tax-exempt bonds). If filing electronically, you must check "Yes" to certify that you have the required Form 8609 in your records. If filing on paper and attaching a copy of the required Form 8609, please also answer "Yes."

**Item E.** If "No," stop here and see Form 8611 to find out if you have to recapture part of the credit allowed in prior years. **Item F.** If "Yes," see the instructions for line 2 to figure the reduced qualified basis. Also, see Form 8611 to find out if you have to recapture part of the credit allowed in prior years.

OMB No. 1545-0988

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

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

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

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

If the agency used an earlier revision of Form 8609 that did not have line 3b in Part I to issue a 1990 credit allocation to which the high-cost-area provisions were applied, it should have notified you of the Part I percentage increase in a separate statement. Based on this statement,

Department of the Treasury Internal Revenue Service (99)

Child's name shown on return

# Tax for Children Under Age 14

With Investment Income of More Than \$1,600 ► Attach only to the child's Form 1040, Form 1040A, or Form 1040NR.

Attach only to the child's Form 1040, Form 1040A, or Form 1040NR
 See separate instructions.



Child's social security number

			i i	
Bef	<b>bre you begin:</b> If the child, the parent, or any of the parent's other children under age 14 m Worksheet or has income from farming or fishing, see <b>Pub. 929</b> , Tax Rules for explains how to figure the child's tax using the <b>Schedule D Tax Worksheet</b> or	Childrer	and Dependen	ts. It
Α	Parent's name (first, initial, and last). Caution: See instructions before completing.	B Paren	t's social security nu	umber
С	Parent's filing status (check one):			
•	Single Married filing jointly Married filing separately Head of household	d 🗌	Qualifying wido	w(er)
Pa				. ,
1	Enter the child's investment income (see instructions)			
2	If the child <b>did not</b> itemize deductions on <b>Schedule A</b> (Form 1040 or Form 1040NR), enter \$1,600. Otherwise, see instructions	2		
3	Subtract line 2 from line 1. If zero or less, <b>stop;</b> do not complete the rest of this form but <b>do</b> attach it to the child's return			
4	Enter the child's <b>taxable income</b> from Form 1040, line 42; Form 1040A, line 27; or Form 1040NR, line 39	4		
5	Enter the smaller of line 3 or line 4. If zero, stop; do not complete the rest of this form but do attach it to the child's return			
Par	t II Tentative Tax Based on the Tax Rate of the Parent			
6	Enter the parent's <b>taxable income</b> from Form 1040, line 42; Form 1040A, line 27; Form 1040EZ, line 6; TeleFile Tax Record, line K(1); Form 1040NR, line 39; or Form 1040NR-EZ, line 14. If zero or less, enter -0-			
7	Enter the total, if any, from Forms 8615, line 5, of <b>all other</b> children of the parent named above. <b>Do not</b> include the amount from line 5 above			
8	Add lines 5, 6, and 7 (see instructions).	8		
9	Enter the tax on the amount on line 8 based on the <b>parent's</b> filing status above (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here			
10	Enter the parent's tax from Form 1040, line 43; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 10; TeleFile Tax Record, line K(2); Form 1040NR, line 40; or Form 1040NR-EZ, line 15. <b>Do not</b> include any tax from <b>Form 4972</b> or <b>8814.</b> If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here			
11	Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to <b>Part III</b>	11		
12a	Add lines 5 and 7	_		
b	Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)	12b	× .	
13	Multiply line 11 by line 12b	13		
Pai	t III Child's Tax-If lines 4 and 5 above are the same, enter -0- on line 15 and go t	o line 1	6.	
	Subtract line 5 from line 4			
14		_		
15	Enter the tax on the amount on line 14 based on the <b>child's</b> filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here	15		
16	Add lines 13 and 15	16		
17	Enter the tax on the amount on line 4 based on the <b>child's</b> filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here			
18	Enter the <b>larger</b> of line 16 or line 17 here and on the <b>child's</b> Form 1040. line 43: Form 1040A.			

line 28; or Form 1040NR, line 40

18


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

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



Identifying number

#### Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1, 6, and 10 of your 2003 Form 6251. Estates and trusts, see instructions	1		
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	,	
3	Minimum tax credit net operating loss deduction (see instructions)	3	(	)
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$191,000 and you were married filing separately for 2003, see instructions	4		
5	Enter: \$58,000 if married filing jointly or qualifying widow(er) for 2003; \$40,250 if single or head of household for 2003; or \$29,000 if married filing separately for 2003. Estates and trusts, enter \$22,500	5		
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2003; \$112,500 if single or head of household for 2003; or \$75,000 if married filing separately for 2003. Estates and trusts, enter \$75,000	6		
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7		
8	Multiply line 7 by 25% (.25)	8		
9	Subtract line 8 from line 5. If zero or less, enter -0 If this form is for a child under age 14, see instructions	9		
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10		
11	• If <b>for 2003</b> you reported capital gain distributions directly on Form 1040, line 13a; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); <b>or</b> you had a gain on both lines 16 and 17a of Schedule D (Form 1040) (lines 15a and 16a, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 58 here.	11		
	• All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2003), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2003) from the result.			
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12		
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13		
14	Enter the amount from your 2003 Form 6251, line 34, or 2003 Form 1041, Schedule I, line 55	14		
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15		

### Part II Minimum Tax Credit and Carryforward to 2005

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

For Paperwork Reduction Act Notice, see page 4.

Form	8801 (2004)		Page Z
Ра	rt III Tax Computation Using Maximum Capital Gains Rates		
	<b>Caution:</b> If you did not complete Part IV of the 2003 Schedule D (Form 1040) (or Part V of the 2003 Schedule D (Form 1041)) or the 2003 Schedule D Tax Worksheet, see the instructions before completing this part.		
27	Enter the amount from Form 8801, line 10	27	
28	Enter the amount from line 26 of your 2003 Schedule D (Form 1040) (line 23 of the 2003 Schedule D (Form 1041)) or line 13 of your 2003 Schedule D Tax Worksheet*		
29	Enter the amount from line 19 of your 2003 Schedule D (Form 1040), or line 15d, column (2), of the 2003 Schedule D (Form 1041) 29		
30	If you did not complete the 2003 Schedule D Tax Worksheet, enter the amount from line 28. Otherwise, add lines 28 and 29, and enter the <b>smaller</b> of that result or the amount from line 10 of your 2003 Schedule D Tax Worksheet		
31 32	Enter the smaller of line 27 or line 30         .	31 32	
33	If line 32 is \$175,000 or less (\$87,500 or less if married filing separately for 2003), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2003) from the result	33	
34	Enter: • \$56,800 if married filing jointly or qualifying widow(er) for 2003, • \$28,400 if single or married filing separately for 2003, • \$38,050 if head of household for 2003, or • \$1,900 for an estate or trust		
35	Enter the amount from line 27 of your 2003 Schedule D (Form 1040) (line 24 of the 2003 Schedule D (Form 1041)) or line 14 of the 2003 Schedule D Tax Worksheet*, whichever applies. If you did not complete either Part IV of the 2003 Schedule D (Form 1040) (or Part V of the 2003 Schedule D (Form 1041)) or the 2003 Schedule D Tax Worksheet, enter -0		
36 37 38 39	Subtract line 35 from line 34. If zero or less, enter -0-       36         Enter the smaller of line 27 or line 28       37         Enter the smaller of line 36 or line 37       38         If you did not complete the 2003 Schedule D Tax Worksheet, enter the amount from your 2003 Schedule D (Form 1040), line 43 (or 2003 Schedule D (Form 1041), line 40) (or if that line is blank, the amount from your 2003 Schedule D (Form 1040), line 31 (or 2003 Schedule D (Form 1041), line 28)). Otherwise, enter the amount from line 32 of the Schedule D (Form 1041), line 28). Otherwise, enter the amount from line 20 of that worksheet).         Enter the smaller of line 38 or line 39. If line 38 is zero, go to line 48		
40		41	
41	Multiply line 40 by 5% (.05)	41	
42 43	Enter your qualified 5-year gain, if any, from your 2003 Schedule D (Form 1040), line 35 (2003 Schedule D (Form 1041), line 32) . 43		
44	Enter the <b>smaller</b> of line 42 or line 43		
45 46	Multiply line 44 by 8% (.08)	45	
47	Multiply line 46 by 10% (.10)	47	
48	Subtract line 40 from line 39		
49	Subtract line 38 from line 37		
50 51	Enter the <b>smaller</b> of line 48 or line 49	51	
52	Subtract line 50 from line 49         5         5         5         5		
53	Multiply line 52 by 20% (.20) If line 29 is zero or blank, skip lines 54 and 55 and go to line 56. Otherwise, go to line 54.	53	
54	Subtract line 37 from line 31         Subtract line 37         Su		
54 55	Multiply line 54 by 25% (.25)	55	
56	Add lines 33, 41, 45, 47, 51, 53, and 55	56	
57	If line 27 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 27 by 26% (.26). Otherwise, multiply line 27 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing		
	separately) from the result	57	
58	Enter the smaller of line 56 or line 57 here and on line 11	58	
* The	2 2003 Schedule D Tax Worksheet is on page D-11 of the 2003 Instructions for Schedule D (Form 1040) (page 37 of the 2003	Instructions for F	orm 10/11)



Department of the Treasury Internal Revenue Service (99)

# **Additional Child Tax Credit**



OMB No. 1545-1620

Sequence No. 47

Δ

6

12

Attachment

Complete and attach to Form 1040 or Form 1040A.

Name(s) shown on return			Your social security number				
Ра	rt I All Filers						
1	Enter the amount from line 1 of your Child Tax Credit Worksheet on page 38 of the Form 1040 instructions or page 37 of the Form 1040A instructions. If you used Pub. 972, enter the amount from line 8 of the worksheet on page 4 of the publication	1					
2	Enter the amount from Form 1040, line 51, or Form 1040A, line 33	2					
3	Subtract line 2 from line 1. If zero, <b>stop</b> ; you cannot take this credit	3					
4a b 5	Enter your total earned income. See the instructions on back       4a         Nontaxable combat pay included on line 4a . 4b       4b         Is the amount on line 4a more than \$10,750?       5         No. Leave line 5 blank and enter -0- on line 6.       5         Yes. Subtract \$10,750 from the amount on line 4a. Enter the result	6					
•	<ul> <li>Next. Do you have three or more qualifying children?</li> <li>No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part II and enter the smaller of line 3 or line 6 on line 13.</li> <li>Yes. If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.</li> </ul>						

7	W-2, boxes 4 a	of the withheld social security and Medicare taxes from Form(s) and 6. If married filing jointly, include your spouse's amounts you worked for a railroad, see the instructions on back	7			
8	1040 filers: 1040A filers:	Enter the total of the amounts from Form 1040, lines 30 and 58, plus any uncollected social security and Medicare or tier 1 RRTA taxes included on line 62. Enter -0	8		-	
9 10	Add lines 7 ar 1040 filers:	d 8	9		-	
	1040A filers:	65a and 66. Enter the total of the amount from Form 1040A, line 41a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 43 (see the instructions on back).	10			
11	Subtract line 1	0 from line 9. If zero or less, enter -0			11	
12	Enter the <b>larg</b>	<b>er</b> of line 6 or line 11 here			12	
	_	e smaller of line 3 or line 12 on line 13.		 		

### Part III Your Additional Child Tax Credit

13	This is your additional child tax credit	13		
	1040 1040A	Fo	ter this amount on rm 1040, line 67, or rm 1040A, line 42.	



Name(s) shown on your return

### **Parents' Election To Report Child's Interest and Dividends**

See instructions on back.

► Attach to parents' Form 1040 or Form 1040NR.

OMB No. 1545-1128
2004
Attachment

Sequence No. 40 ...

rour	social	security	number

Caution: The Federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see Tax benefits you may not take on page 2.

Α	Child's name (first, initial, and last)	В	Chil	d's so	ocial	secu	rity r	number
						i		
с	If more than one Form 8814 is attached, check here	<u> </u>						

Part I	Child's Interest and Dividen	ds To Report on Your Return
--------	------------------------------	-----------------------------

<b>1</b> a	Enter your child's <b>taxable</b> interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions	<b>1</b> a		
b	Enter your child's <b>tax-exempt</b> interest. <b>Do not</b> include this amount on line 1a			
2	Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions	2		
3	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions	3		
4	Add lines 1a, 2, and 3. If the total is \$1,600 or less, skip lines 5 and 6 and go to line 7. If the total is \$8,000 or more, <b>do not</b> file this form. Your child <b>must</b> file his or her own return to report the income	4		
5	Base amount	5	1,600	00
6	Subtract line 5 from line 4. See the instructions for where to report this amount. Go to line 7 below	6		

#### Tax on the First \$1,600 of Child's Interest and Dividends Part II

7	Amount not taxed	7	800	00
8	Subtract line 7 from line 4. If the result is zero or less, enter -0	8		
9				
9		9		
	No. Enter \$80 here and see the Note below.	<b>_</b>		
	<b>Yes.</b> Multiply line 8 by 10% (.10). Enter the result here and see the <b>Note</b> below.			

Note: If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 9 in the tax you enter on Form 1040, line 43, or Form 1040NR, line 40. Be sure to check box a on Form 1040, line 43, or Form 1040NR, line 40.

For Paperwork Reduction Act Notice, see page 3.

Form **8815** 

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

### Exclusion of Interest From Series EE and I U.S. Savings Bonds Issued After 1989 (For Filers With Qualified Higher Education Expenses)

Attach to Form 1040 or Form 1040A.

OMB No. 1545-1173

1	(a) Name of person (you, your spouse, or your dependent) who was enrolled at or attended an eligible educational institution	educational institution			
lf y	ou need more space, attach a statement.				
2	Enter the total qualified higher education expenses you column (a) of line 1. See the instructions to find out wh		2		
3	Enter the total of any nontaxable educational benefit fellowship grants) received for 2004 for the person(s) listed	3			
4	Subtract line 3 from line 2. If zero or less, stop. You ca		4		
5	Enter the total proceeds (principal and interest) from		5		
6	issued after 1989 that you cashed during 2004 Enter the interest included on line 5 (see instructions)	6			
7					
'	If line 4 is equal to or more than line 5, enter "1.000." If line 4 is less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)			× .	
8	Multiply line 6 by line 7		8		
9	Enter your modified adjusted gross income (see instruct <b>Note:</b> If line 9 is \$74,850 or more if single or head of the \$119,750 or more if married filing jointly or qualifying with You <b>cannot</b> take the exclusion.	nousehold, or	-		
10	Enter: \$59,850 if single or head of household; \$89,750 if jointly or qualifying widow(er)				
11	Subtract line 10 from line 9. If zero or less, skip line 12 line 13, and go to line 14				
12	Divide line 11 by: \$15,000 if single or head of house qualifying widow(er). Enter the result as a decimal (rour		12	× .	
13	Multiply line 8 by line 12		13		
14	<b>Excludable savings bond interest.</b> Subtract line 13 fr Schedule B (Form 1040), line 3, or Schedule 1 (Form 1		14		

### **General Instructions**

Section references are to the Internal Revenue Code.

#### **Purpose of Form**

If you cashed series EE or I U.S. savings bonds in 2004 that were issued after 1989, you may be able to exclude from your income part or all of the interest on those bonds. Use this form to figure the amount of any interest you may exclude.

#### Who May Take the Exclusion

You may take the exclusion if all four of the following apply.

1. You cashed qualified U.S. savings bonds in 2004 that were issued after 1989.

2. You paid qualified higher education expenses in 2004 for yourself, your spouse, or your dependents.

3. Your filing status is any status except married filing separately.

4. Your modified AGI (adjusted gross income) is less than: \$74,850 if single or head of household; \$119,750 if married filing jointly or qualifying widow(er). See the instructions for line 9 to figure your modified AGI.

#### U.S. Savings Bonds That Qualify for Exclusion

To qualify for the exclusion, the bonds must be series EE or I U.S. savings bonds issued after 1989 in your name, or, if you are married, they may be issued in your name and your spouse's name. Also, you must have been age 24 or older before the bonds were issued. A bond bought by a parent and issued in the name of his or her child under age 24 does not qualify for the exclusion by the parent or child.

#### **Recordkeeping Requirements**

Keep the following records to verify interest you exclude.

• Bills, receipts, canceled checks, or other documents showing you paid qualified higher education expenses in 2004.

• A written record of each post-1989 series EE or I bond that you cash. Your record must include the serial number, issue date, face value, and total redemption proceeds (principal and interest) of each bond. You may use Form 8818, Optional Form To Record Redemption of Series EE and I U.S. Savings Bonds Issued After 1989.

8824 Form Department of the Treasury Internal Revenue Service

## **Like-Kind Exchanges**

(and section 1043 conflict-of-interest sales)

#### Attach to your tax return.



Attachment Sequence No. **109** 

Name	Name(s) shown on tax return		Identifying number		
Pa	rt I Information on the Like-Kind Exchange				
1	Note: If the property described on line 1 or line 2 is real or personal property located outside the Description of like-kind property given up ►				
2	Description of like-kind property received ►				
3	Date like-kind property given up was originally acquired (month, day, year)	. 3	/ /		
4 5	Date you actually transferred your property to other party (month, day, year) Date like-kind property you received was identified by written notice to another party (instructions for 45-day written notice requirement) (month, day, year)	see 5			
6 7	Date you actually received the like-kind property from other party (month, day, year) (see instruction Was the exchange of the property given up or received made with a related party, either d (such as through an intermediary) (see instructions)? If "Yes," complete Part II. If "No," go t	lirectly or i			
Pa	Related Party Exchange Information           Name of related party         Relationship to you	Rel	ated party's identifying number		
C	Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)				
9	During this tax year (and before the date that is 2 years after the last transfer of property the exchange), did the related party directly or indirectly (such as through an intermediary) sell part of the like-kind property received from you in the exchange?	or dispos			
10	During this tax year (and before the date that is 2 years after the last transfer of property the exchange), did you sell or dispose of any part of the like-kind property you received?				
	If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report gain or (loss) from line 24 <b>unless</b> one of the exceptions on line 11 applies.	9 and 10 ar on this yea	e "No" and this is <b>not</b> the r's tax return the deferred		
11	If one of the exceptions below applies to the disposition, check the applicable box:				
а	☐ The disposition was after the death of either of the related parties.				
	<ul> <li>The disposition was an involuntary conversion, and the threat of conversion occurred</li> <li>You can establish to the satisfaction of the IRS that neither the exchange nor the disprincipal purpose. If this box is checked, attach an explanation (see instructions).</li> </ul>				
Pa	rt III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Pro	perty Re	ceived		
	Caution: If you transferred and received (a) more than one group of like-kind properties or (b) see <b>Reporting of multi-asset exchanges</b> in the instructions.				
	Note: Complete lines 12 through 14 only if you gave up property that was not like-kind. C	therwise,	go to line 15.		
12 13	Fair market value (FMV) of other property given up   12     Adjusted basis of other property given up   13				
14	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report gain or (loss) in the same manner as if the exchange had been a sale				
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, redu (but not below zero) by any exchange expenses you incurred (see instructions)	. 15			
16	FMV of like-kind property you received	. 16			
17	Add lines 15 and 16				
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus				
40	exchange expenses <b>not</b> used on line 15 (see instructions)				
19 20	Realized gain or (loss). Subtract line 18 from line 17				
20 21	Enter the smaller of line 15 or line 19, but not less than zero	. 21			
22	Subtract line 21 from line 20. If zero or less, enter -0 If more than zero, enter here and on Scheo				
00	D or Form 4797, unless the installment method applies (see instructions)	· —			
23 24	<b>Recognized gain.</b> Add lines 21 and 22	•			
25	<b>Basis of like-kind property received.</b> Subtract line 15 from the sum of lines 18 and 23.				



Department of the Treasury Internal Revenue Service Name(s) shown on return

# Empowerment Zone and Renewal Community Employment Credit

► Attach to your tax return.

OMB No. 1545-1444

Sequence No. 99

Identifying number

Part I	Current	Voar	Credit
Iaiti	Ourient	ICai	Oreun

1	Enter the total qualified wages paid or incurred during calendar year 2	004 only (see instructions)		
а	Qualified empowerment zone wages	1a		
b	Qualified renewal community wages	1b		
2	Add lines 1a and 1b. You must subtract this amount from your deduction	2		
3	Form 8844 If you are a— Then enter the total of the current y			
	credits from a Shareholder Schedule K-1 (Form 1120S), box 13	3, code G, H, or M )		
	pass-through b Partner Schedule K-1 (Form 1065), box 15, entities:	code G, H, or M		
	c Beneficiary Schedule K-1 (Form 1041), line 14		3	
	d Patron Written statement from cooperative		4	
4	Add lines 2 and 3			
5	Empowerment zone and renewal community employment credit include		5	
6	activities (see instructions)		6	
6 7	Subtract line 5 from line 4         .<		7	
8	Carryforward of empowerment zone and renewal community employment		8	
9	Carryback of empowerment zone and renewal community employment credit		9	
10	<b>Current year credit.</b> Add lines 6 through 9. (S corporations, partners	· · · · · · · · · · · · · · · · · · ·		
-	cooperatives, see instructions.)		10	
Par	t II Allowable Credit			
11	Regular tax before credits:			
٠	Individuals. Enter the amount from Form 1040, line 43			
٠	Corporations. Enter the amount from Form 1120, Schedule J, line 3		44	
	Part I, line 1; or the applicable line of your return	1	11	
٠	Estates and trusts. Enter the sum of the amounts from Form 1041, Schedu	· ·		
	1b, or the amount from the applicable line of your return	)		
12	Alternative minimum tax:	)		
	Individuals. Enter the amount from Form 6251, line 35		12	
•	Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56			
13	Add lines 11 and 12	,	13	
	Foreign tax credit	14a		
	Credits from Form 1040, lines 47 through 53	14b		
	Possessions tax credit (Form 5735, line 17 or 27)	14c		
d	Credit for fuel from a nonconventional source	14d		
е	Qualified electric vehicle credit (Form 8834, line 20)	14e		
	Add lines 14a through 14e		14f	
15	Net income tax. Subtract line 14f from line 13. If zero, skip lines 16 through 2		15	
16	Net regular tax. Subtract line 14f from line 11. If zero or less, enter -0-	16	-	
17	Tentative minimum tax (see instructions)	17	-	
18	Enter 25% (.25) of the excess, if any, of line 16 over \$25,000 (see instructions)	18 19	-	
19 00	Multiply line 17 by 75% (.75)		20	
20	Enter the greater of line 18 or line 19		20	
21 22	Subtract line 20 from line 15. If zero or less, enter -0		22	
22 23	General business credit (see instructions)		23	
23 24	Credit allowed for the current year. Enter the smaller of line 10 or line 23 here and			
	1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 20			
		· · · · · · · · · ·	24	

For Paperwork Reduction Act Notice, see page 4.

Cat. No. 16145S

OMB No. 1545-1561 Archer MSAs and Form Long-Term Care Insurance Contracts  $\beta$ (()]]]/ Department of the Treasury Attachment , (dd) ► Attach to Form 1040. ► See separate instructions. 39 Internal Revenue Service Sequence No. Name(s) shown on Form 1040 Social security number of MSA account holder. If both spouses have MSAs, see page 1 of the instructions ► Section A. Archer MSAs. If you have only a Medicare Advantage MSA, skip Section A and complete Section B. Part I General Information. See page 2 of the instructions. Yes No **1a** Did you or your employer make contributions to your Archer MSA for 2004? 1a **b** If "Yes," were you uninsured when the MSA was established (see page 2 of the instructions)?. 1b **c** If line 1a is "Yes," indicate coverage under high deductible health plan: or 🗌 Family 2a 2a If married, did your spouse or spouse's employer make contributions to your spouse's Archer MSA for 2004? **b** If "Yes," was your spouse uninsured when the MSA was established (see page 2 of the instructions)? 2b c If line 2a is "Yes," indicate coverage under high deductible health plan: Self-Only or Family Part II Archer MSA Contributions and Deductions. See page 2 of the instructions before completing this part. If you are filing jointly and both you and your spouse have high deductible health plans with self-only coverage, complete a separate Part II for each spouse (see page 2 of the instructions). Total employer contributions to your Archer MSA(s) for 2004 . . . 3 3 Archer MSA contributions you made for 2004, including those made from January 1, 2005, through 4 April 15, 2005, that were for 2004. Do not include rollovers (see page 4 of the instructions) 4 Limitation from the worksheet on page 3 of the instructions 5 5 6 Compensation (see page 3 of the instructions) from the employer maintaining the high deductible health plan. (If self-employed, enter your earned income from the trade or business under which 6 the high deductible health plan was established.) . . . . . . . . . . . . . . . Archer MSA deduction. Enter the smallest of line 4, 5, or 6. Also include this amount in the 7 total on Form 1040, line 35. On the dotted line next to line 35, enter "MSA" and the amount . 7 Caution: If line 4 is more than line 7, you may have to pay an additional tax (see page 4 of the instructions). Part III Archer MSA Distributions 8a Total distributions you and your spouse received in 2004 from all Archer MSAs (see page 4 of 8a **b** Distributions included on line 8a that you rolled over to another Archer MSA or a health savings account. Also include any excess contributions (and the earnings on those excess contributions) included on 8b line 8a that were withdrawn by the due date of your return (see page 4 of the instructions) 8c 9 Unreimbursed qualified medical expenses (see page 4 of the instructions). . . . . . . . 9 10 Taxable Archer MSA distributions. Subtract line 9 from line 8c. If zero or less, enter -0-, Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter 10 11a If any of the distributions included on line 10 meet any of the Exceptions to the Additional 15% Tax (see page 4 of the instructions), check here  $\ldots$   $\ldots$   $\ldots$   $\ldots$   $\ldots$   $\ldots$   $\ldots$ b Additional 15% tax (see page 4 of the instructions). Enter 15% (.15) of the distributions included on line 10 that are subject to the additional 15% tax. Also include this amount in the total on Form 1040, line 62. On the dotted line next to line 62, enter "MSA" and the amount 11h Medicare Advantage MSA Distributions. If you are filing jointly and both you and your spouse received Section B. distributions in 2004 from a Medicare Advantage MSA, complete a separate Section B for each spouse (see page 5 of the instructions). 12 Total distributions you received in 2004 from all Medicare Advantage MSAs (see page 5 of the 12 13 Unreimbursed qualified medical expenses (see page 5 of the instructions) . . . . . . . 13 14 Taxable Medicare Advantage MSA distributions. Subtract line 13 from line 12. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next 14 to line 21, enter "Med MSA" and the amount 15a If any of the distributions included on line 14 meet any of the Exceptions to the Additional

50% Tax (see page 5 of the instructions), check here
b Additional 50% tax (see page 5 of the instructions). Also include this amount in the total on Form 1040, line 62. On the dotted line next to line 62, enter "Med MSA" and the amount

For Paperwork Reduction Act Notice, see page 8 of the instructions.

Form 8853 (2004)

15b

Form	Form 8853 (2004) Attachmen			Page 2
Name	of policyho	older (as shown on Form 1040)	Social security number of policyholder ►	
Sec	tion C.	Long-Term Care (LTC) Insurance Contracts. See Filing Re the instructions before completing this section.	equirements for Section C on page	e 6 of
	If more	than one Section C is attached, check here		
16a	Name o	of insured ► b Social secu	rity number of insured	
17	LTC ins	, did anyone other than you receive payments on a per diem or other per urance contract covering the insured or receive accelerated death be overing the insured?	nefits under a life insurance	] No
18	Was the	e insured a terminally ill individual?	Yes	No
		"Yes" and the <b>only</b> payments you received in 2004 were accelerated of pecause the insured was terminally ill, skip lines 19 through 27 and entities the insured was terminally ill, skip lines 19 through 27 and entities the insured was terminally ill, skip lines 19 through 27 and entities the insured was terminally ill, skip lines 19 through 27 and entities the insured was terminally ill, skip lines 19 through 27 and entities the insured was terminally ill, skip lines 19 through 27 and entities the insured was terminally ill, skip lines 19 through 27 and entities the insured was terminally ill, skip lines 19 through 27 and entities the insured was terminally ill, skip lines 19 through 27 and entities the insured was terminally ill as the insured		
19	from bo	TC payments received on a per diem or other periodic basis. Enter the to ox 1 of all Forms 1099-LTC you received with respect to the insured c pox in box 3 is checked		
	LTC ins are not e or sickn	<b>n: Do not</b> use lines 20 through 28 to figure the taxable amount of bene surance contract that is not a <b>qualified</b> LTC insurance contract. Instea excludable from your income (for example, if the benefits are not paid fo pess through accident or health insurance), report the amount not exclu- n 1040, line 21.	ad, if the benefits r personal injuries	
20	Enter th	he part of the amount on line 19 that is from qualified LTC insurance of	contracts <b>20</b>	
21		ated death benefits received on a per diem or other periodic basis. D s you received because the insured was terminally ill (see page 7 of the second s		
22	Add line	es 20 and 21		
		you checked "Yes" on line 17 above, see <b>Multiple Payees</b> of the instructions before completing lines 23 through 27.		
23 24	Costs i	* \$230 by the number of days in the LTC period       23         ncurred for qualified LTC services provided for the insured the LTC period (see page 7 of the instructions)       24		
25 26	Reimbu	ne larger of line 23 or line 24       25         rsements for qualified LTC services provided for the insured he LTC period       26		
		n: If you received any reimbursements from LTC contracts before August 1, 1996, see page 7 of the instructions.		
27	Per dier	m limitation. Subtract line 26 from line 25		
28	amount	<b>payments.</b> Subtract line 27 from line 22. If zero or less, enter -0 in the total on Form 1040, line 21. On the dotted line next to line 21, punt	enter "LTC" and	

Form 8853 (2004)

Form **88663** Department of the Treasury Internal Revenue Service (99)

### 

OMB No. 1545-1618

20 Attachment

► Attach to Form 1040 or Form 1040A.

Name(s) shown on return

Your social security number

; ;

**Caution:** You **cannot** take both an education credit and the tuition and fees deduction (Form 1040, line 27, or Form 1040A, line 19) for the **same student** in the same year.

Pa	rt I Hope Credit. Ca	ution: You cannot ta	ake the Hope crea	dit for more t	han <b>2</b>	tax years for	the <b>s</b> a	ame student.	
1	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). Do not enter more than \$2,000 for each student.	(d) Enter smaller o amount column (d \$1,000	f the in c) or	<b>(e)</b> Subtra column (d) column (	from	(f) Enter one of the amou column (e	nt in
3	Add the amounts in co Tentative Hope credit. the lifetime learning cr	Add the amounts of edit for another stu	on line 2, column				3		
Par		•							
4	Caution: You cannot take the Hope credit and the lifetime learning		name (as shown or your tax return) Last name	n page 1	num	Student's social se ber (as shown on 1 of your tax retur	page	(c) Qualifie expenses ( instructior	see
	credit for the <b>same</b>								<u> </u>
	<b>student</b> in the same year.								
5	Add the amounts on li	ne 4. column (c). ar	nd enter the total				5		
6 7	Enter the <b>smaller</b> of lin Tentative lifetime learn	ne 5 or \$10,000			 Part		6 7		
Par	t III Allowable Educ		<b>,</b>	/ 0				1	
8	Tentative education cre	edits Add lines 3 a	nd 7				8		
9	Enter: \$105,000 if mar								_
•	household, or qualifyir		· · · · · · ·	9	_				
10	Enter the amount from		*, or Form 1040A	, line 22 <b>10</b>	)				
11	Subtract line 10 from I				.				
	any education credits						-		
12	Enter: \$20,000 if marr household, or qualifyin		0,000 if single,		2				
13	If line 11 is equal to or								
	go to line 15. If line 11						12	× .	
	a decimal (rounded to		,				13 14	~ •	Τ
14 15	Multiply line 8 by line Enter the amount from						15		+
15 16	Enter the total, if any,								+
10	1040A, lines 29 and 30						16		
17	Subtract line 16 from		r less, <b>stop;</b> you	cannot tak	e any	education	17		
18	Education credits. En								
	line 49, or Form 10404						18		
	* If you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico, see Pub. 970 for th						or the a	amount to enter.	

For Paperwork Reduction Act Notice, see page 3.



Internal Revenue Service Name(s) shown on return

### **Credit for Qualified Retirement Savings Contributions**

Attach to Form 1040 or Form 1040A.

See instructions on back.

OMB No. 1545-1805
2004
<u> </u>
Attachment
Sequence No. 129

(b) Your spouse

Your social security number

7

13

14

(a) You

1

2

3

4

5

6

CAUTION	

10

You cannot take this credit if either of the following applies.

- The amount on Form 1040, line 37, or Form 1040A, line 22, is more than \$25,000 (\$37,500 if head of household; \$50,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1987, (b) is claimed as a dependent on someone else's 2004 tax return, or (c) was a **student** (see instructions).
- Traditional and Roth IRA contributions for 2004. Do not include rollover contributions
   Elective deferrals to a 401(k) or other gualified employer plan, voluntary
- 2 Elective determines to a 40 f(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2004 (see instructions)
   3 Add lines 1 and 2
- 4 Certain distributions received after 2001 and before the due date (including extensions) of your 2004 tax return (see instructions). If married filing jointly, include both spouses' amounts in both columns. See instructions for an exception
  5 Subtract line 4 from line 3. If zero or less, enter -0-
- 6 In each column, enter the smaller of line 5 or \$2,000 . . .
- 7 Add the amounts on line 6. If zero, stop; you cannot take this credit
- 8 Enter the amount from Form 1040, line 37\*, or Form 1040A, line 22.
- **9** Enter the applicable decimal amount shown below:

If line 8 is—		An	nd your filing statu	s is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or		
	000	Enter o	on line 9—	Qualifying widow(er)		
	\$15,000	.5	.5	.5		
\$15,000	\$16,250	.5	.5	.2		
\$16,250	\$22,500	.5	.5	.1	9	Χ.
\$22,500	\$24,375	.5	.2	.1		
\$24,375	\$25,000	.5	.1	.1		
\$25,000	\$30,000	.5	.1	.0		
\$30,000	\$32,500	.2	.1	.0		
\$32,500	\$37,500	.1	.1	.0		
\$37,500	\$50,000	.1	.0	.0		
\$50,000		.0	.0	.0		

- 11 Enter the amount from Form 1040, line 45, or Form 1040A, line 2812 Enter the total of your credits from Form 1040, lines 46 through 49, or

\*See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

For Paperwork Reduction Act Notice, see back of form.

12



Name(s) shown on return

### New York Liberty Zone Business Employee Credit

► Attach to your tax return.

Identifying number

OMB No. 1545-1785

114

20

Attachment

Par	t I Current Year Credit (Members of a controlled group, see instructions.)		
1	Enter the total qualified wages paid or incurred during the tax year to New York (NY) Liberty Zone business employees for work performed <b>during calendar year 2002 or 2003</b> who have:		
а	Worked for you at least 120 hours but fewer than 400 hours $\qquad \qquad \qquad$	1a	
b	Worked for you at least 400 hours	1b	
2	Add lines 1a and 1b. You must subtract this amount from your deduction for salaries and wages	2	
3	NY Liberty Zone If you are a— Then enter the NY Liberty Zone business employee credits from—		
	business a Shareholder . Schedule K-1 (Form 1120S), box 13, code G, H, or N		
	employee creditsb PartnerSchedule K-1 (Form 1065), box 15, code G, H, or Nfrom pass-throughc BeneficiarySchedule K-1 (Form 1041), line 14	3	
	entities: d Patron . Written statement from cooperative		
4	Add lines 2 and 3	4	
5	NY Liberty Zone business employee credit included on line 4 from passive activities (see	-	
	instructions)	5	
6	Subtract line 5 from line 4	6	
7	NY Liberty Zone business employee passive activity credit allowed for 2004 (see instructions)	8	
8 9	Carryforward of NY Liberty Zone business employee credit to 2004	9	
J0	Current year credit. Add lines 6 through 9. (S corporations, partnerships, estates, trusts,	-	
10	cooperatives, regulated investment companies, and real estate investment trusts, see instructions.)	10	
Par	t II Allowable Credit		
11	Regular tax before credits:		
•	Individuals. Enter the amount from Form 1040, line 43		
•	Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A,		
	Part I, line 1; or the applicable line of your return	11	
٠	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		
12	Alternative minimum tax:		
•	Individuals. Enter the amount from Form 6251, line 35	12	
•	Corporations. Enter the amount from Form 4626, line 14.	12	
•	Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 J Add lines 11 and 12	13	
13 14a	Foreign tax credit         1 <th1< th="">         1         <th1< th=""></th1<></th1<>		
	Credits from Form 1040, lines 47 through 53.		
	Possessions tax credit (Form 5735, line 17 or 27)		
d	14.4		
	Qualified electric vehicle credit (Form 8834, line 20)		
	Add lines 14a through 14e.	14f	
15	Net income tax. Subtract line 14f from line 13. If zero, skip lines 16 through 19 and enter -0- on line 20	15	
16	Net regular tax. Subtract line 14f from line 11. If zero or less, enter -0-		

17 17 Enter 25% (.25) of the excess, if any, of line 16 over \$25,000 (see instructions) . 18 18 Subtract line 17 from line 15. If zero or less, enter -0-19 19 General business credit (see instructions). . . . . . . . 20 Subtract line 19 from line 18. If zero or less, enter -0- . . . . . . . 20 . . Credit allowed for the current year. Enter the smaller of line 10 or line 20 here and on Form 21 1040, line 54; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 20 is smaller than line 10, see instructions 21

For Paperwork Reduction Act Notice, see page 4.

Form 8884 (2004)



### **Health Coverage Tax Credit**

Attach to Form 1040 or Form 1040NR.

Name of recipient (if both spouses are recipients, complete a separate form for each spouse)

Attachment Sequence No. **134** 

OMB No. 1545-1807

Recipient's social security number

### Before you begin: See Definitions and Special Rules that begin on page 2.

Do not complete this form if you can be claimed as a dependent on someone else's 2004 tax return.

#### Part I Complete This Part To See if You Are Eligible To Take This Credit

- 1 Check the boxes below for each month in 2004 that **all** of the following statements were **true** on the **first day** of that month.
  - You were an eligible trade adjustment assistance (TAA) recipient, alternative TAA recipient, or Pension Benefit Guaranty Corporation (PBGC) pension recipient.
  - You were covered by a qualified health insurance plan for which you paid the premiums.
  - You were not entitled to Medicare Part A or enrolled in Medicare Part B.
  - You were not enrolled in Medicaid or State Children's Health Insurance Program (SCHIP).
  - You were **not** enrolled in the Federal Employees Health Benefits Program or eligible to receive benefits under the U.S. military health system (TRICARE).
  - You were not imprisoned under Federal, state, or local authority.
  - You were **not** covered by, or eligible for coverage under, any employer-sponsored health insurance plan (see instructions on page 3).

January	E February	March	🗌 April	🗌 May	June
☐ July	August	September	October	November	December

### Part II Health Coverage Tax Credit

2	Amount paid for qualified health insurance coverage for all months checked on line 1 (see instructions on page 4). Include advance payments, if any, from Form 1099-H, box 1	2	
	<b>Note.</b> You <b>must</b> attach invoices and proof of payment for any amounts included on line 2 for which you did not receive an advance payment (see instructions on page 4).		
3	Enter the total amount of any <b>(a)</b> Archer MSA and health savings account distributions used to pay amounts included on line 2 and <b>(b)</b> National Emergency Grants you received for health insurance in 2004	3	
4	Subtract line 3 from line 2. If zero or less, stop; you cannot take the credit	4	
5	Multiply line 4 by 65% (.65) and enter the result	5	
6	Advance payments, if any, from Form 1099-H, box 1	6	
7	<b>Health coverage tax credit.</b> Subtract line 6 from line 5. If zero or less, enter -0 Also include on Form 1040, line 69, or Form 1040NR, line 63, and check box <b>c</b> on that line	7	

Form	8889	
	nent of the Treasury Revenue Service	
Name(	s) shown on Form 10	040

## Health Savings Accounts (HSAs)

OMB No. 1545-1911

Attach to Form 104	0.
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See separate instructions.

000101
benefic
110 4 -

Social security number of HSA beneficiary. If both spouses have HSAs, see page 2 of the instructions ►

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part I HSA Contributions and Deduction. See page 2 of the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse (see page 2 of the instructions). Check the box to indicate your coverage under a high-deductible 1 HSA contributions you made for 2004 (or those made on your behalf), including those made 2 from January 1, 2005, through April 15, 2005, that were for 2004. Do not include employer 2 If you were under age 55 at the end of 2004, and on the first day of every month during 2004, you 3 were an eligible individual with the same annual deductible and coverage, enter the smaller of: • Your annual deductible (see page 3 of the instructions), or • \$2,600 (\$5,150 for family coverage). 3 All others, enter the limit from the worksheet on page 3 of the instructions Enter the amount you and your employer contributed to your Archer MSAs for 2004 from Form 4 8853, lines 3 and 4. If you or your spouse had family coverage under a high-deductible health plan at any time during 2004, also include any amount contributed to your spouse's Archer MSAs 4 5 5 6 If you and your spouse each have separate HSAs and had family coverage under a high-deductible health plan at any time during 2004, see the instructions on page 4 for the amount 6 to enter. All others, enter the amount from line 5 If you were age 55 or older at the end of 2004, married, and you or your spouse had family 7 coverage under a high-deductible health plan at any time during 2004, enter the additional 7 contribution amount from the worksheet on page 4 of the instructions . . . . . . . 8 8 Add lines 6 and 7 . . . . . . . . . . . . . . . . . . . 9 9 10 10 11 HSA deduction. Enter the smaller of line 2 or line 10 here and on Form 1040, line 28 . . . 11 Caution: If line 2 is more than line 11, you may have to pay an additional tax (see page 4 of the instructions). HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, Part II

complete a separate Part II for each spouse. 12a **12a** Total distributions you received in 2004 from all HSAs (see page 5 of the instructions) b Distributions included on line 12a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 12a that were 12b 12c 13 13 Unreimbursed gualified medical expenses (see page 5 of the instructions) 14 Taxable HSA distributions. Subtract line 13 from line 12c. If zero or less, enter -0-. Also, include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "HSA" 14 15a If any of the distributions included on line 14 meet any of the Exceptions to the Additional 10% Tax (see page 5 of the instructions), check here  $\ldots$ **b** Additional 10% tax (see page 5 of the instructions). Enter 10% (.10) of the distributions included on line 14 that are subject to the additional 10% tax. Also include this amount in the total on Form 1040, line 62. On the dotted line next to line 62, enter "HSA" and the amount 15b

For Paperwork Reduction Act Notice, see page 5 of the instructions.

# THE FOLLOWING PAGES OF THE TEXT ARE THE CORRESPONDING DOLLAR AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS).

<b>1040</b>			tment of the Treasury—Internal Revenue . Individual Income Tax Re		.   ,	99) IRS Use	Only—Do no	t write or	staple in this	space.	
(		For	he year Jan. 1-Dec. 31, 2004, or other tax year beg	jinning , 2004	4, ending	)	20 ``	С	MB No. 154	5-0074	
Label		You	r first name and initial	Last name				Your s	social secur	ity number	
(See	LA										
instructions on page 16.)	B E L	lf a	joint return, spouse's first name and initial	Last name				Spous	e's social se	ecurity numb	er
<b>Use the IRS</b> <b>label.</b> Otherwise,	Ë	Hon	ne address (number and street). If you have	a P.O. box, see page 16.		Apt. n	0.		Import		
please print or type.	R E	City	, town or post office, state, and ZIP code. If	you have a foreign addre	ess, se	e page 16.			ou <b>must</b> e our SSN(s)		
Presidential Election Campa	aign		Note. Checking "Yes" will not change	your tax or reduce vo	our ref	und		Yo	u	Spouse	
(See page 16.)	ingin		Do you, or your spouse if filing a joint				►	Ye	s 🗌 No 🛛	Yes 🗆 N	٩
		1 [	Single	4	L 🗌	Head of housel	nold (with c	qualifying	g person). (S	See page 17.	) If
Filing Status	S	2	Arried filing jointly (even if only one	e had income)		the qualifying p	erson is a d	child bu	t not your de	pendent, ent	ter
Check only		3	Married filing separately. Enter spou	se's SSN above		this child's nam					
one box.			and full name here.			Qualifying wid		depen	dent child ( Boxes che		)
Exampliand		6a	<b>Yourself.</b> If someone can claim yo	· · ·	o not o	check box 6a	• •	}	on 6a and	6b	
Exemptions	•	b c	Spouse			(3) Dependent's	 . (4)√ if qua	<u> </u>	No. of chil on 6c who		
		C	(1) First name Last name	(2) Dependent's social security number		relationship to	child for chi	ld tax	lived with	-	
				1 1		уои	credit (see pa	iye ioj	<ul> <li>did not li you due to</li> </ul>	divorce	
If more than for									or separati (see page 1		
dependents, se page 18.	e								Dependent	s on 6c	
page 10.									not entered		ī
		d	Total number of exemptions claimed						Add numb lines abov		
		7	Wages, salaries, tips, etc. Attach Form	n(s) W-2				7			
Income		8a	Taxable interest. Attach Schedule B if	required				8a			
Attach Form(s)	1	b	Tax-exempt interest. Do not include		8b						
W-2 here. Also attach Forms		9a	Ordinary dividends. Attach Schedule E	3 if required				9a			
W-2G and			Qualified dividends (see page 20)		9b			10			
1099-R if tax was withheld.		10	Taxable refunds, credits, or offsets of					10			_
was withheid.		11 10	Alimony received					12			-
		12 12	Business income or (loss). Attach Sch Capital gain or (loss). Attach Schedule				► <u></u>	13			—
lf you did not		13 14	Other gains or (losses). Attach Form 4		equire	u, check here		14			
get a W-2,		1 <del>4</del> 15a	IRA distributions . 15a		 Taxahl	e amount (see		15b			
see page 19.		16a	Pensions and annuities 16a					16b			
Enclose, but do		17	Rental real estate, royalties, partnershi					17			
not attach, any		18	Farm income or (loss). Attach Schedul					18			
payment. Also, please use		19	Unemployment compensation					19			
Form 1040-V.	:	20a	Social security benefits . 20a	b	Taxabl	e amount (see	bage 24)	20b			
		21	Other income. List type and amount (s					21			
		22	Add the amounts in the far right column		23	s your <b>total in</b>		22			-
Adjusted		23	Educator expenses (see page 26)		25			-			
Gross	1	24	Certain business expenses of reservists, per fee-basis government officials. Attach For	<b>u</b>	24						
Income		25	IRA deduction (see page 26)		25			-			
		26	Student loan interest deduction (see p		26			-			
		27	Tuition and fees deduction (see page 2	-	27						
	:	28	Health savings account deduction. Atta		28			_			
	:	29	Moving expenses. Attach Form 3903		29			_			
	;	30	One-half of self-employment tax. Attack	n Schedule SE	30			-			
	;	31	Self-employed health insurance deduc	ction (see page 30)	31						
		32	Self-employed SEP, SIMPLE, and qua		32						
		33	Penalty on early withdrawal of savings		33						
		34a	Alimony paid <b>b</b> Recipient's SSN ►		34a			35			
		35 36	Add lines 23 through 34a Subtract line 35 from line 22. This is y	our adjusted aross in	 ncome	• • • •		36			_

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 75.

Form 1040 (2004)
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Tax and	37	Amount from line 36 (adjusted gross income)	37		_
	38a	Check [ You were born before January 2, 1940, Blind. ] Total boxes			
Credits		if: Spouse was born before January 2, 1940, Blind. Checked ► 38a			
	) ь	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here <b>38</b> b			
Standard Deduction	b				
for—	_39	Itemized deductions (from Schedule A) or your standard deduction (see left margin) .	· –		
<ul> <li>People who</li> </ul>	40	Subtract line 39 from line 37	. 40		_
checked any	41	If line 37 is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed o	n 📃		
box on line		line 6d. If line 37 is over \$107,025, see the worksheet on page 33	. 41		_
38a or 38b <b>or</b> who can be	42	Taxable income. Subtract line 41 from line 40. If line 41 is more than line 40, enter -0-	. 42		
claimed as a	43	Tax (see page 33). Check if any tax is from: a Form(s) 8814 b Form 4972			
dependent, see page 31.	44	Alternative minimum tax (see page 35). Attach Form 6251			
			·		
<ul> <li>All others:</li> </ul>	45	Add lines 43 and 44	40		
Single or Married filing	46		_		
Married filing separately,	47	Credit for child and dependent care expenses. Attach Form 2441 47			
\$4,850	48	Credit for the elderly or the disabled. Attach Schedule R 48			
Married filing	49	Education credits. Attach Form 8863			
jointly or	50	Retirement savings contributions credit. Attach Form 8880 50			
Qualifying widow(er),	51	Child tax credit (see page 37)			
\$9,700	52	Adoption credit. Attach Form 8839			
Head of	53	Credits from: <b>a</b> Form 8396 <b>b</b> Form 8859 53			
household,			_		
\$7,150	54	Other credits. Check applicable box(es): <b>a</b> Form 3800			
	,	b Form 8801 c Specify 54			
	55	Add lines 46 through 54. These are your <b>total credits</b>			
	56	Subtract line 55 from line 45. If line 55 is more than line 45, enter -0	► <u>56</u>		_
Other	57	Self-employment tax. Attach Schedule SE	. 57		
	58	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	. 58		
Taxes	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59		
	60	Advance earned income credit payments from Form(s) W-2			
	61	Household employment taxes. Attach Schedule H			
	•.				
	62	Add lines 56 through 61. This is your total tax			
Devimente		Add lines 56 through 61. This is your total tax			
Payments	63	Federal income tax withheld from Forms W-2 and 1099 63			
-	63 64	Federal income tax withheld from Forms W-2 and 1099 .       63         2004 estimated tax payments and amount applied from 2003 return       64			
If you have a	63	Federal income tax withheld from Forms W-2 and 1099       63         2004 estimated tax payments and amount applied from 2003 return       64         Earned income credit (EIC)       65a			
-	63 64	Federal income tax withheld from Forms W-2 and 1099       63         2004 estimated tax payments and amount applied from 2003 return       64         Earned income credit (EIC)			
If you have a qualifying	63 64 65a	Federal income tax withheld from Forms W-2 and 1099 .       63         2004 estimated tax payments and amount applied from 2003 return       64         Earned income credit (EIC) .       .       .         Nontaxable combat pay election ►       65b       66         Excess social security and tier 1 RRTA tax withheld (see page 54)       66			
If you have a qualifying child, attach	63 64 65a b	Federal income tax withheld from Forms W-2 and 1099       63         2004 estimated tax payments and amount applied from 2003 return       64         Earned income credit (EIC)			
If you have a qualifying child, attach	63 64 65a b 66	Federal income tax withheld from Forms W-2 and 1099 .       63         2004 estimated tax payments and amount applied from 2003 return       64         Earned income credit (EIC) .       .       65a         Nontaxable combat pay election        65b       66         Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812 .       67         Amount paid with request for extension to file (see page 54)       68			
If you have a qualifying child, attach	63 64 65a b 66 67	Federal income tax withheld from Forms W-2 and 1099 .       63         2004 estimated tax payments and amount applied from 2003 return       64         Earned income credit (EIC) .       .       65a         Nontaxable combat pay election        65b       66         Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812 .       67			
If you have a qualifying child, attach	63 64 65a b 66 67 68	Federal income tax withheld from Forms W-2 and 1099 .       63         2004 estimated tax payments and amount applied from 2003 return       64         Earned income credit (EIC) .       .       65a         Nontaxable combat pay election        65b       66         Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812 .       67         Amount paid with request for extension to file (see page 54)       68	► 62		
If you have a qualifying child, attach Schedule EIC.	63 64 65a 66 67 68 69 70	Federal income tax withheld from Forms W-2 and 1099 63   2004 estimated tax payments and amount applied from 2003 return 64   Earned income credit (EIC) 65b   Nontaxable combat pay election 65b   Excess social security and tier 1 RRTA tax withheld (see page 54) 66   Additional child tax credit. Attach Form 8812 67   Amount paid with request for extension to file (see page 54) 68   Other payments from: a Form 2439 b   Form 4136 c Form 8885   Add lines 63, 64, 65a, and 66 through 69. These are your total payments	<ul> <li>62</li> <li>62</li> <li>70</li> </ul>		
If you have a qualifying child, attach Schedule EIC.	63 64 65a 66 67 68 69 70 71	Federal income tax withheld from Forms W-2 and 1099 .       63         2004 estimated tax payments and amount applied from 2003 return       64         Earned income credit (EIC) .       65b         Nontaxable combat pay election ►       65b         Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812 .       66         Amount paid with request for extension to file (see page 54)       68         Other payments from: a Form 2439 b Form 4136 c Form 8885 .       69         Add lines 63, 64, 65a, and 66 through 69. These are your total payments .       61         If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpain	<ul> <li>62</li> <li>62</li> <li>70</li> </ul>		
If you have a qualifying child, attach Schedule EIC. Refund Direct deposit?	63 64 65a b 66 67 68 69 70 71 72a	Federal income tax withheld from Forms W-2 and 1099 63   2004 estimated tax payments and amount applied from 2003 return 64   Earned income credit (EIC) 65b   Nontaxable combat pay election 65b   Excess social security and tier 1 RRTA tax withheld (see page 54) 66   Additional child tax credit. Attach Form 8812 68   Amount paid with request for extension to file (see page 54) 68   Other payments from: a Form 2439 b   Form 2439 b Form 4136 c   Form 3885 69	<ul> <li>62</li> <li>70</li> <li>71</li> <li>72a</li> </ul>		
If you have a qualifying child, attach Schedule EIC. Refund Direct deposit? See page 54 and fill in 72b	63 64 65a b 66 67 68 69 70 71 72a b	Federal income tax withheld from Forms W-2 and 1099 .       63         2004 estimated tax payments and amount applied from 2003 return       64         Earned income credit (EIC) .       65b         Nontaxable combat pay election ▶       65b         Excess social security and tier 1 RBTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812 .       67         Amount paid with request for extension to file (see page 54)       68         Other payments from: a       Form 2439 b       Form 4136 c       Form 8885         Add lines 63, 64, 65a, and 66 through 69. These are your total payments       69       69         If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpaid       Amount of line 71 you want refunded to you       C Type:       Checking       Savings	<ul> <li>62</li> <li>70</li> <li>71</li> <li>72a</li> </ul>		
If you have a qualifying child, attach Schedule EIC. Refund Direct deposit? See page 54 and fill in 72b	63 64 65a 66 67 68 69 70 71 72a b d	Federal income tax withheld from Forms W-2 and 1099       63         2004 estimated tax payments and amount applied from 2003 return       64         Earned income credit (EIC)       65b         Nontaxable combat pay election       65b         Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812       67         Amount paid with request for extension to file (see page 54)       68         Other payments from: a Form 2439 b Form 4136 c Form 8885       69         Add lines 63, 64, 65a, and 66 through 69. These are your total payments       69         If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpaid       Amount of line 71 you want refunded to you         Routing number       Excess Savings         Account number       Excess Savings	<ul> <li>62</li> <li>70</li> <li>71</li> <li>72a</li> </ul>		
If you have a qualifying child, attach Schedule EIC. <b>Refund</b> Direct deposit? See page 54 and fill in 72b, 72c, and 72d.	63 64 65a b 66 67 68 69 70 71 72a b d 73	Federal income tax withheld from Forms W-2 and 1099 .       63         2004 estimated tax payments and amount applied from 2003 return       64         Earned income credit (EIC)       65b         Nontaxable combat pay election ▶       65b         Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812       67         Amount paid with request for extension to file (see page 54)       68         Other payments from: a       Form 2439 b       Form 4136 c       Form 8885         Add lines 63, 64, 65a, and 66 through 69. These are your total payments       .       .         If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpaid       Amount of line 71 you want refunded to you       .       .         Routing number	► 62		
If you have a qualifying child, attach Schedule EIC. <b>Refund</b> Direct deposit? See page 54 and fill in 72b, 72c, and 72d. <b>Amount</b>	63 64 65a b 66 67 68 69 70 71 72a b d 73 74	Federal income tax withheld from Forms W-2 and 1099 .       63         2004 estimated tax payments and amount applied from 2003 return       64         Earned income credit (EIC) .       65b         Nontaxable combat pay election ▶       65b         Excess social security and tier 1 RBTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812 .       67         Amount paid with request for extension to file (see page 54)       68         Add lines 63, 64, 65a, and 66 through 69. These are your total payments .       69         If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpaid       Amount of line 71 you want refunded to you .         Routing number	► 62		
If you have a qualifying child, attach Schedule EIC. <b>Refund</b> Direct deposit? See page 54 and fill in 72b, 72c, and 72d.	63 64 65a b 66 67 68 69 70 71 72a b d 73 74 75	Federal income tax withheld from Forms W-2 and 1099 .       63         2004 estimated tax payments and amount applied from 2003 return       64         Earned income credit (EIC) .       65b         Nontaxable combat pay election ▶       65b         Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812 .       66         Amount paid with request for extension to file (see page 54)       68         Other payments from: a       Form 2439 b       Form 4136 c       Form 8885 .         Add lines 63, 64, 65a, and 66 through 69. These are your total payments .       I       I         If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpaid Amount of line 71 you want refunded to you .       I       Checking       Savings Account number         Amount of line 71 you want applied to your 2005 estimated tax       73       I         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       75	<ul> <li>62</li> <li>70</li> <li>70</li> <li>71</li> <li>72a</li> <li>74</li> </ul>		
If you have a qualifying child, attach Schedule EIC. Refund Direct deposit? See page 54 and fill in 72b, 72c, and 72d. Amount You Owe	63 64 65a b 66 67 68 69 70 71 72a b d 73 74 75	Federal income tax withheld from Forms W-2 and 1099 .       63         2004 estimated tax payments and amount applied from 2003 return       64         Earned income credit (EIC) .       65b         Nontaxable combat pay election ▶       65b         Excess social security and tier 1 RBTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812 .       67         Amount paid with request for extension to file (see page 54)       68         Add lines 63, 64, 65a, and 66 through 69. These are your total payments .       69         If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpaid       Amount of line 71 you want refunded to you .         Routing number	<ul> <li>62</li> <li>70</li> <li>70</li> <li>71</li> <li>72a</li> <li>74</li> </ul>	lete the following	j No
If you have a qualifying child, attach Schedule EIC. Refund Direct deposit? See page 54 and fill in 72b, 72c, and 72d. Amount You Owe Third Party	63 64 65a b 66 67 68 69 70 71 72a b d 73 74 75 Do	Federal income tax withheld from Forms W-2 and 1099 .       63         2004 estimated tax payments and amount applied from 2003 return       64         Earned income credit (EIC) .       65b         Nontaxable combat pay election ▶       65b         Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812 .       66         Amount paid with request for extension to file (see page 54)       68         Other payments from: a       Form 2439 b       Form 4136 c       Form 8885 .         Add lines 63, 64, 65a, and 66 through 69. These are your total payments .       I       I         If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpaid Amount of line 71 you want refunded to you .       I       Checking       Savings Account number         Amount of line 71 you want applied to your 2005 estimated tax       73       I         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       75	<ul> <li>▶ 62</li> <li>▶ 70</li> <li>▶ 70</li> <li>▶ 71</li> <li>▶ 72a</li> <li>▶ 74</li> </ul>	lete the following	j No
If you have a qualifying child, attach Schedule EIC. Refund Direct deposit? See page 54 and fill in 72b, 72c, and 72d. Amount You Owe	63 64 65a b 66 67 68 69 70 71 72a b d 73 74 75 Do Des nar	Federal income tax withheld from Forms W-2 and 1099 2004 estimated tax payments and amount applied from 2003 return       63       64         Earned income credit (EIC)	<ul> <li>▶ 62</li> <li>▶ 70</li> <li>▶ 70</li> <li>▶ 70</li> <li>■ 71</li> <li>▶ 72a</li> <li>▶ 74</li> <li>■ 74</li> <li>■ 74</li> <li>■ 74</li> <li>■ 74</li> </ul>		
If you have a qualifying child, attach Schedule EIC. Refund Direct deposit? See page 54 and fill in 72b, 72c, and 72d. Amount You Owe Third Party Designee	63 64 65a b 66 67 68 69 70 71 72a b d 73 74 75 Do Desinar	Federal income tax withheld from Forms W-2 and 1099 2004 estimated tax payments and amount applied from 2003 return       63         2004 estimated tax payments and amount applied from 2003 return       64         Earned income credit (EIC)	<ul> <li>62</li> <li>70</li> <li>71</li> <li>72a</li> <li>74</li> <li>es. Compentification 1)</li> <li>s. and to th</li> </ul>	best of my knowled	dae and
If you have a qualifying child, attach Schedule EIC.	63 64 65a b 66 67 68 69 70 71 72a b d 73 74 75 Do Desinar	Federal income tax withheld from Forms W-2 and 1099 2004 estimated tax payments and amount applied from 2003 return       63       64         Earned income credit (EIC)	<ul> <li>62</li> <li>70</li> <li>71</li> <li>72a</li> <li>74</li> <li>es. Compentification 1)</li> <li>s. and to th</li> </ul>	best of my knowled	dae and
If you have a qualifying child, attach Schedule EIC.	63 64 65a b 66 67 68 69 70 71 72a b d 73 74 75 Do Des nar Uno beli	Federal income tax withheld from Forms W-2 and 1099 2004 estimated tax payments and amount applied from 2003 return       63         2004 estimated tax payments and amount applied from 2003 return       64         Earned income credit (EIC)	<ul> <li>▶ 62</li> <li>▶ 70</li> <li>▶ 70</li> <li>▶ 71</li> <li>▶ 72a</li> <li>▶ 74</li> <li>▶ 74</li> <li>▶ 74</li> <li>▶ 74</li> <li>▶ 74</li> </ul>	best of my knowled	dge and ledge.
If you have a qualifying child, attach Schedule EIC.	63 64 65a b 66 67 68 69 70 71 72a b d 73 74 75 Do Des nar Uno beli	Federal income tax withheld from Forms W-2 and 1099	<ul> <li>▶ 62</li> <li>▶ 70</li> <li>▶ 70</li> <li>▶ 71</li> <li>▶ 72a</li> <li>▶ 74</li> <li>▶ 74</li> <li>▶ 74</li> <li>▶ 74</li> <li>▶ 74</li> </ul>	e best of my knowled	dge and ledge.
If you have a qualifying child, attach Schedule EIC.	63 64 65a b 66 67 68 69 70 71 72a b d 73 74 75 Do Des nar Uno beli You	Federal income tax withheld from Forms W-2 and 1099       63         2004 estimated tax payments and amount applied from 2003 return       64         Earned income credit (EIC)       65b         Nontaxable combat pay election       65b         Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812       67         Amount paid with request for extension to file (see page 54)       68         Add lines 63, 64, 65a, and 66 through 69. These are your total payments       69         Add lines 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpair       Amount of line 71 you want refunded to you       1         Routing number       Image: Checking Image: Check	<ul> <li>▶ 62</li> <li>▶ 70</li> <li>▶ 70</li> <li>▶ 71</li> <li>▶ 72a</li> <li>▶ 74</li> <li>▶ 74</li> <li>▶ 74</li> <li>▶ 74</li> <li>▶ 74</li> </ul>	e best of my knowled	dge and ledge.
If you have a qualifying child, attach Schedule EIC.	63 64 65a b 66 67 68 69 70 71 72a b d 73 74 75 Do Des nar Uno beli You	Federal income tax withheld from Forms W-2 and 1099       63         2004 estimated tax payments and amount applied from 2003 return       64         Earned income credit (EIC)       65b         Nontaxable combat pay election       65b         Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812       67         Amount paid with request for extension to file (see page 54)       68         Add lines 63, 64, 65a, and 66 through 69. These are your total payments       69         Add lines 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpair       Amount of line 71 you want refunded to you         Routing number         73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to gour 2005 estimated tax       73         Amount oallow another person to discuss this return with the IRS (see page 56)?       Y         you want to allow another person to discuss this return and accompanying schedules and statements of, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information ar signature	<ul> <li>▶ 62</li> <li>▶ 70</li> <li>▶ 70</li> <li>▶ 71</li> <li>▶ 72a</li> <li>▶ 74</li> <li>▶ 74</li> <li>▶ 74</li> <li>▶ 74</li> <li>▶ 74</li> </ul>	e best of my knowled	dge and ledge.
If you have a qualifying child, attach Schedule EIC.	63 64 65a b 66 67 68 69 70 71 72a b d 73 74 75 Do Des nar Und beli You	Federal income tax withheld from Forms W-2 and 1099 .       63         2004 estimated tax payments and amount applied from 2003 return       64         Earned income credit (EIC) .       65b         Nontaxable combat pay election ▶       65b         Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812 .       66         Amount paid with request for extension to file (see page 54)       68         Add lines 63, 64, 65a, and 66 through 69. These are your total payments .       0         Add lines 63, 64, 65a, and 66 through 69. These are your total payments .       0         Amount of line 71 you want refunded to you .       C Type: □ Checking □ Savings         Account number       □       ▶ c Type: □ Checking □ Savings         Account number       □       ▶ c Type: □ Checking □ Savings         Amount you owe. Subtract line 70 from line 62. For details on how to pay, see page 55 ▶       Estimated tax penalty (see page 55) .         you want to allow another person to discuss this return with the IRS (see page 56)? □ Yo       Your occupation         are signature       □       □       □         Phone       nome f(N)       number (PIN         are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information       ar signature         Date <th><ul> <li>62</li> <li>70</li> <li>70</li> <li>71</li> <li>72a</li> <li>74</li> <li>es. Compentification 1/2</li> <li>s, and to the of which prof which prof</li></ul></th> <th>e best of my knowled eparer has any knowl time phone number )</th> <th>dge and ledge. r</th>	<ul> <li>62</li> <li>70</li> <li>70</li> <li>71</li> <li>72a</li> <li>74</li> <li>es. Compentification 1/2</li> <li>s, and to the of which prof which prof</li></ul>	e best of my knowled eparer has any knowl time phone number )	dge and ledge. r
If you have a qualifying child, attach Schedule EIC.	63 64 65a b 66 67 68 69 70 71 72a b d 73 74 75 Do Des nar Uno beli You Spo	Federal income tax withheld from Forms W-2 and 1099 .       63         2004 estimated tax payments and amount applied from 2003 return       64         Earned income credit (EIC) .       65b         Nontaxable combat pay election ▶       65b         Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812       67         Amount paid with request for extension to file (see page 54)       68         Other payments from: a Form 2439 b Form 4136 c Form 8885       69         Add lines 63, 64, 65a, and 66 through 69. These are your total payments       69         Amount of line 71 you want refunded to you       1         Routing number       >       C Type:         Amount you owe. Subtract line 62, ror line 62. For details on how to pay, see page 55       Savings         Amount you owe. Subtract line 70 from line 62. For details on how to pay, see page 55       Estimated tax penalty (see page 55)       73         You want to allow another person to discuss this return with the IRS (see page 56)?       You       You         signee's       Phone       Personal ide       number (PIN         number (J hey are true, correct, and complete. Declaration of prepare (other than taxpayer) is based on all information ar signature       Date       Your occupation	<ul> <li>62</li> <li>70</li> <li>70</li> <li>71</li> <li>72a</li> <li>74</li> <li>es. Compentification 1/2</li> <li>s, and to the of which prof which prof</li></ul>	e best of my knowled	dge and ledge. r
If you have a qualifying child, attach Schedule EIC.	63 64 65a b 66 67 68 69 70 71 72a b d 73 74 75 Do Des nar Und beli You Spot	Federal income tax withheld from Forms W-2 and 1099 .       63         2004 estimated tax payments and amount applied from 2003 return       64         Earned income credit (EIC) .       65b         Nontaxable combat pay election ▶       65b         Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812 .       67         Amount paid with request for extension to file (see page 54)       68         Other payments from: a l Form 2439 b Form 4136 c Form 8885 .       69         Add lines 63, 64, 65a, and 66 through 69. These are your total payments .       0         Amount of line 71 you want refunded to you .       .       .         Routing number	<ul> <li>62</li> <li>70</li> <li>70</li> <li>71</li> <li>72a</li> <li>74</li> <li>es. Compentification 1/2</li> <li>s, and to the of which prof which prof</li></ul>	e best of my knowled eparer has any knowl time phone number )	dge and ledge. r
If you have a qualifying child, attach Schedule EIC.	63 64 65a b 66 67 68 69 70 71 72a b d 73 74 75 Do Des nard beli You Spo	Federal income tax withheld from Forms W-2 and 1099 .       63         2004 estimated tax payments and amount applied from 2003 return       64         Earned income credit (EIC) .       65b         Nontaxable combat pay election ▶       65b         Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812       67         Amount paid with request for extension to file (see page 54)       68         Other payments from: a Form 2439 b Form 4136 c Form 8885       69         Add lines 63, 64, 65a, and 66 through 69. These are your total payments       69         Amount of line 71 you want refunded to you       1         Routing number       >       C Type:         Amount you owe. Subtract line 62, ror line 62. For details on how to pay, see page 55       Savings         Amount you owe. Subtract line 70 from line 62. For details on how to pay, see page 55       Estimated tax penalty (see page 55)       73         You want to allow another person to discuss this return with the IRS (see page 56)?       You       You         signee's       Phone       Personal ide       number (PIN         number (J hey are true, correct, and complete. Declaration of prepare (other than taxpayer) is based on all information ar signature       Date       Your occupation	<ul> <li>62</li> <li>70</li> <li>70</li> <li>71</li> <li>72a</li> <li>74</li> <li>es. Compentification 1/2</li> <li>s, and to the of which prof which prof</li></ul>	e best of my knowled eparer has any knowl time phone number )	dge and ledge. r

<b>1040</b>		rtment of the Treasury—Internal Revenue Se <b>Individual Income Tax Retu</b>		(99	) IRS Use (	Only—Do not	t write or	staple in this spa	ace.
	For	the year Jan. 1-Dec. 31, 2004, or other tax year beginn	ing , 2004	, ending	,	20 `` <u></u>	0	MB No. 1545-	0074
Label	You	ur first name and initial	ast name				Your s	ocial security	number
(See L A									
on page 16.)	lfa	joint return, spouse's first name and initial	ast name				Spouse	e's social secu	rity number
Use the IRS label. H Otherwise, E		me address (number and street). If you have a P	P.O. box, see page 16.		Apt. no	).		Importa	
please print or type.		/, town or post office, state, and ZIP code. If yo	u have a foreign addre	ss, see	page 16.			ou <b>must</b> ente our SSN(s) al	
Election Campaign (See page 16.)	n	Note. Checking "Yes" will not change yo Do you, or your spouse if filing a joint ref					You Yes		pouse Yes 🗌 No
	1 [	Single	4	Н	ead of househ	old (with q	Jualifying	) person). (See	page 17.) If
Filing Status	2	Married filing jointly (even if only one h	ad income)	th	e qualifying pe	erson is a c	child but	not your depe	ndent, enter
Check only	3	Arried filing separately. Enter spouse	's SSN above		is child's name				
one box.		and full name here.	5			w(er) with	depend	dent child (see Boxes check	
Exemptions	6a	Yourself. If someone can claim you		not ch	leck box 6a	• •	}	on 6a and 6b	)
Exemptions	b c	Spouse         . <td></td> <td></td> <td>Dependent's</td> <td>(4) if qual</td> <td><u> </u></td> <td>No. of childre on 6c who:</td> <td>∍n</td>			Dependent's	(4) if qual	<u> </u>	No. of childre on 6c who:	∍n
	U	(1) First name Last name	(2) Dependent's social security number	r.	lationship to	child for chil	ld tax	• lived with	-
					you	credit (see pa	<u>ge 18)</u>	<ul> <li>did not live you due to div</li> </ul>	
If more than four								or separation (see page 18)	
dependents, see page 18.						$\square$		Dependents o	
page 10.								not entered al	
	d	Total number of exemptions claimed					<u></u>	Add numbers lines above	
Income	7	Wages, salaries, tips, etc. Attach Form(s)					7		
lincome	8a	Taxable interest. Attach Schedule B if re	· ·	 0h	• • •	· · ·	8a		
Attach Form(s)	b	Tax-exempt interest. Do not include on		8b			9a		
W-2 here. Also attach Forms	9a	Ordinary dividends. Attach Schedule B if	required	 9b	• • •		98		
W-2G and	b 10	Qualified dividends (see page 20) Taxable refunds, credits, or offsets of sta			(000 0000 2)	 \/	10		
1099-R if tax was withheld.	11	Alimony received		elaxes	(see page 20		11		
	12	Business income or (loss). Attach Schedu	ule C or C-F7	• •		• • •	12		
	13	Capital gain or (loss). Attach Schedule D					13		
lf you did not	14	Other gains or (losses). Attach Form 479					14		
get a W-2,	15a	IRA distributions 15a		Faxable	amount (see p	age 22)	15b		
see page 19.	16a	Pensions and annuities 16a	b <sup>-</sup>	Faxable	amount (see p	age 22)	16b		
Enclose, but do	17	Rental real estate, royalties, partnerships,	S corporations, trus	sts, etc.	Attach Sche	edule E	17		
not attach, any payment. Also,	18	Farm income or (loss). Attach Schedule I					18		
please use	19	Unemployment compensation	1 1				19		
Form 1040-V.	20a		b			<b>-</b> ,	20b		
	21 22	Other income. List type and amount (see Add the amounts in the far right column fo					21 22		
	23	Educator expenses (see page 26)		23					
Adjusted	24	Certain business expenses of reservists, perfo							
Gross		fee-basis government officials. Attach Form	<b>u</b>	24					
Income	25	IRA deduction (see page 26)		25					
	26	Student loan interest deduction (see pag	e28)	26			-		
	27	Tuition and fees deduction (see page 29)	)	27			-		
	28	Health savings account deduction. Attach		28			-		
	29	Moving expenses. Attach Form 3903 .		29			-		
	30	One-half of self-employment tax. Attach S		30 31					
	31	Self-employed health insurance deduction		32					
	32 33	Self-employed SEP, SIMPLE, and qualifie		33					
	зз 34а	Penalty on early withdrawal of savings . Alimony paid <b>b</b> Recipient's SSN ►		34a					
	34a 35	Add lines 23 through 34a					35		
	36	Subtract line 35 from line 22. This is you	r adjusted gross in	come			36		

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 75.

Form 1040 (2004)
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	37	Amount from line 36 (adjusted gross income)	· ·	37		_
Tax and Credits	38a	Check ( You were born before January 2, 1940, Blind. ) Total boxes	;			
Oreans		if: 1 Spouse was born before January 2, 1940, D Blind. Checked	38a 🔄			
Standard	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check he	ere 🕨 38b 🗌	1		
Deduction	39	Itemized deductions (from Schedule A) or your standard deduction (see left m		39		
for—	40	Subtract line 39 from line 37	•	40		
People who	41	If line 37 is \$107,025 or less, multiply \$3,100 by the total number of exemptions				
checked any box on line	41	line 6d. If line 37 is over \$107,025, see the worksheet on page 33		41		
38a or 38b <b>or</b>	40			42		
who can be claimed as a	42	Taxable income. Subtract line 41 from line 40. If line 41 is more than line 40, er		43		-
dependent,	43	Tax (see page 33). Check if any tax is from: a Form(s) 8814 b Form 4972		44		
see page 31.	44	Alternative minimum tax (see page 35). Attach Form 6251				_
<ul> <li>All others:</li> </ul>	45	Add lines 43 and 44	<b>.</b> ►	45		
Single or	46	Foreign tax credit. Attach Form 1116 if required		-		
Married filing separately,	47	Credit for child and dependent care expenses. Attach Form 2441 47		-		
\$4,850	48	Credit for the elderly or the disabled. Attach Schedule R 48		-		
Married filing	49	Education credits. Attach Form 8863		-		
jointly or Qualifying	50	Retirement savings contributions credit. Attach Form 8880 50		-		
widow(er),	51	Child tax credit (see page 37)		-		
\$9,700	52	Adoption credit. Attach Form 8839		4		
Head of	53	Credits from: <b>a</b> Form 8396 <b>b</b> Form 8859 <b>53</b>				
household, \$7,150	54	Other credits. Check applicable box(es): <b>a</b> Form 3800				
	J	b Form 8801 c Specify 54				
	55	Add lines 46 through 54. These are your total credits		55		
	56	Subtract line 55 from line 45. If line 55 is more than line 45, enter -0		56		
•	57	Self-employment tax. Attach Schedule SE		57		
Other	58	Social security and Medicare tax on tip income not reported to employer. Attach Form		58		
Taxes	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 in		59		
	60	Advance earned income credit payments from Form(s) W-2		60		
	61	Household employment taxes. Attach Schedule H		61		-
	62	Add lines 56 through 61. This is your total tax		62		_
Deserves			<u>· · · · ·</u>	02		_
Payments	63			1		
	64			-		
If you have a	_65a	Earned income credit (EIC)       .		_		
		Nontaxable combat nav election <b>D OSN</b>				
qualifying child, attach	b					
	66	Excess social security and tier 1 RRTA tax withheld (see page 54) 66		_		
child, attach		Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812       67		-		
child, attach	66 67 68	Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812       67         Amount paid with request for extension to file (see page 54)       68		-		
child, attach	66 67 68 69	Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812       67         Amount paid with request for extension to file (see page 54)       68         Other payments from: a Form 2439 b Form 4136 c Form 8885       69				
child, attach	66 67 68	Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812       67         Amount paid with request for extension to file (see page 54)       68	· ►	70		
child, attach	66 67 68 69	Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812       67         Amount paid with request for extension to file (see page 54)       68         Other payments from: a Form 2439 b Form 4136 c Form 8885       69		71		
child, attach Schedule EIC. Refund Direct deposit?	66 67 68 69 70	Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812       67         Amount paid with request for extension to file (see page 54)       68         Other payments from: a Form 2439 b Form 4136 c Form 8885       69         Add lines 63, 64, 65a, and 66 through 69. These are your total payments       .		1		
child, attach Schedule EIC. Refund Direct deposit? See page 54	66 67 68 69 70 71	Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812       67         Amount paid with request for extension to file (see page 54)       68         Other payments from: a Form 2439 b Form 4136 c Form 8885       69         Add lines 63, 64, 65a, and 66 through 69. These are your total payments       69         If line 70 is more than line 62, subtract line 62 from line 70. This is the amount your		71		
child, attach Schedule EIC. Refund Direct deposit? See page 54 and fill in 72b,	66 67 68 69 70 71 72a	Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812       67         Amount paid with request for extension to file (see page 54)       68         Other payments from: a Form 2439 b Form 4136 c Form 8885       69         Add lines 63, 64, 65a, and 66 through 69. These are your total payments       69         If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you Amount of line 71 you want refunded to you       61	u overpaid	71		
child, attach Schedule EIC. Refund Direct deposit? See page 54 and fill in 72b	66 67 68 69 70 71 72 a b	Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812       67         Amount paid with request for extension to file (see page 54)       68         Other payments from: a       Form 2439 b       Form 4136 c       Form 8885         Add lines 63, 64, 65a, and 66 through 69. These are your total payments       69         If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you         Amount of line 71 you want refunded to you       C Type:       Checking	u overpaid	71		
child, attach Schedule EIC. Refund Direct deposit? See page 54 and fill in 72b,	66 67 68 69 70 71 72a b d	Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812       67         Amount paid with request for extension to file (see page 54)       68         Other payments from:       a         Form 2439 b       Form 4136 c         Form 8885       69         Add lines 63, 64, 65a, and 66 through 69. These are your total payments         If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you         Amount of line 71 you want refunded to you         Routing number         Amount of line 71 you want applied to your 2005 estimated tax         Amount of line 71 you owe. Subtract line 70 from line 62. For details on how to pay, see payments	u overpaid ► Savings	71		
child, attach Schedule EIC. <b>Refund</b> Direct deposit? See page 54 and fill in 72b, 72c, and 72d.	66 67 68 69 70 71 72a b d 73	Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812       67         Amount paid with request for extension to file (see page 54)       68         Other payments from: a Form 2439 b Form 4136 c Form 8885       69         Add lines 63, 64, 65a, and 66 through 69. These are your total payments       69         If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you Amount of line 71 you want refunded to you       C Type: Checking         Account number       C Type: Checking       C Account number         Amount of line 71 you want applied to your 2005 estimated tax ▶       73	u overpaid ► Savings	71 72a		
child, attach Schedule EIC. Refund Direct deposit? See page 54 and fill in 72b, 72c, and 72d. Amount You Owe	66 67 68 69 70 71 72a b d 73 74 75	Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812       67         Amount paid with request for extension to file (see page 54)       68         Other payments from:       a         Form 2439 b       Form 4136 c         Form 8885       69         Add lines 63, 64, 65a, and 66 through 69. These are your total payments         If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you         Amount of line 71 you want refunded to you         Routing number         Amount of line 71 you want applied to your 2005 estimated tax         Amount of line 71 you owe. Subtract line 70 from line 62. For details on how to pay, see payments	u overpaid Savings Dage 55 ►	71 72a 74	ete the following	No
Refund Direct deposit? See page 54 and fill in 72b, 72c, and 72d. Amount You Owe Third Party	66 67 68 69 70 71 72a b d 73 74 75 Do	Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812       67         Amount paid with request for extension to file (see page 54)       68         Other payments from:       a         Form 2439 b       Form 4136 c         Form 8885       69         Add lines 63, 64, 65a, and 66 through 69. These are your total payments         If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you         Amount of line 71 you want refunded to you         Routing number       b         Amount of line 71 you want applied to your 2005 estimated tax         Amount of line 71 you want applied to your 2005 estimated tax         Amount you owe. Subtract line 70 from line 62. For details on how to pay, see p         Estimated tax penalty (see page 55)       75         you want to allow another person to discuss this return with the IRS (see page 56)	u overpaid Savings Dage 55 ►	71 72a 74 Compl	ete the following	
child, attach Schedule EIC. Refund Direct deposit? See page 54 and fill in 72b, 72c, and 72d. Amount You Owe	66 67 68 69 70 71 72a b d 73 74 75 Do Des nar	Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812       67         Amount paid with request for extension to file (see page 54)       68         Other payments from: a       Form 2439 b       Form 4136 c       Form 8885         Add lines 63, 64, 65a, and 66 through 69. These are your total payments       69         If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you         Amount of line 71 you want refunded to you       C Type:       Checking         Account number         73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to gour 2005 estimated tax       75         you want to allow another person to discuss this return with the IRS (see page 56)       9         ingnee's       Phone       Phone         no.       (no.)       no.	u overpaid ► Savings Dage 55 ► /? _ Yes. ersonal identifi umber (PIN)	71 72a 74 Compl cation		
Refund Direct deposit? See page 54 and fill in 72b, 72c, and 72d. Amount You Owe Third Party	66 67 68 69 70 71 72a b d 73 74 75 Do Desinar Unc	Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812       67         Amount paid with request for extension to file (see page 54)       68         Other payments from: a Form 2439 b Form 4136 c Form 8885       69         Add lines 63, 64, 65a, and 66 through 69. These are your total payments       69         Amount of line 71 you want refunded to you       67         Account number       C Type: Checking         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       74         Amount of line 71 you want applied to your 2005 estimated tax       75         you want to allow another person to discuss this return with the IRS (see page 56)       75         y	u overpaid ► Savings Dage 55 ► P? _ Yes. ersonal identifi umber (PIN) d statements, ar	71 72a 74 Compl cation	best of my knowled	dge and
child, attach Schedule EIC. <b>Refund</b> Direct deposit? See page 54 and fill in 72b, 72c, and 72d. Amount You Owe Third Party Designee	66 67 68 69 70 71 72a b d 73 74 75 Do Des nar Uno beli	Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812       67         Amount paid with request for extension to file (see page 54)       68         Other payments from:       a         Form 2439 b       Form 4136 c         Form 2439 b       Form 4136 c         Add lines 63, 64, 65a, and 66 through 69. These are your total payments         If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you         Amount of line 71 you want refunded to you         Routing number         Amount of line 71 you want applied to your 2005 estimated tax         Amount of line 71 you want applied to your 2005 estimated tax         Amount of line 71 you want applied to your 2005 estimated tax         Amount of line 71 you want applied to your 2005 estimated tax         Amount of line 71 you want applied to your 2005 estimated tax         Amount of line 71 you want applied to your 2005 estimated tax         You want to allow another person to discuss this return with the IRS (see page 56)         you want to allow another person to discuss this return and accompanying schedules and eff, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all	u overpaid ► Savings Dage 55 ► P? _ Yes. ersonal identifi umber (PIN) d statements, ar	71 72a 74 Compl cation d to the	best of my knowled	dge and edge.
child, attach Schedule EIC. Refund Direct deposit? See page 54 and fill in 72b, 72c, and 72d. Amount You Owe Third Party Designee Sign Here Joint return?	66 67 68 69 70 71 72a b d 73 74 75 Do Des nar Uno beli	Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812       67         Amount paid with request for extension to file (see page 54)       68         Other payments from: a Form 2439 b Form 4136 c Form 8885       69         Add lines 63, 64, 65a, and 66 through 69. These are your total payments       69         Amount of line 71 you want refunded to you       67         Account number       C Type: Checking         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       74         Amount of line 71 you want applied to your 2005 estimated tax       75         you want to allow another person to discuss this return with the IRS (see page 56)       75         y	u overpaid ► Savings Dage 55 ► P? _ Yes. ersonal identifi umber (PIN) d statements, ar	71 72a 74 Compl cation d to the	best of my knowled	dge and edge.
child, attach Schedule EIC. Refund Direct deposit? See page 54 and fill in 72b, 72c, and 72d. Amount You Owe Third Party Designee Sign Here Joint return? See page 17.	66 67 68 69 70 71 72a b d 73 74 75 Do Des nar Uno beli	Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812       67         Amount paid with request for extension to file (see page 54)       68         Other payments from:       a         Form 2439 b       Form 4136 c         Form 2439 b       Form 4136 c         Add lines 63, 64, 65a, and 66 through 69. These are your total payments         If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you         Amount of line 71 you want refunded to you         Routing number         Amount of line 71 you want applied to your 2005 estimated tax         Amount of line 71 you want applied to your 2005 estimated tax         Amount of line 71 you want applied to your 2005 estimated tax         Amount of line 71 you want applied to your 2005 estimated tax         Amount of line 71 you want applied to your 2005 estimated tax         Amount of line 71 you want applied to your 2005 estimated tax         You want to allow another person to discuss this return with the IRS (see page 56)         you want to allow another person to discuss this return and accompanying schedules and eff, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all	u overpaid ► Savings Dage 55 ► P? _ Yes. ersonal identifi umber (PIN) d statements, ar	71 72a 74 Compl cation d to the	best of my knowled	dge and edge.
child, attach Schedule EIC. Refund Direct deposit? See page 54 and fill in 72b, 72c, and 72d. Amount You Owe Third Party Designee Sign Here Joint return? See page 17. Keep a copy	66 67 68 69 70 71 72a b d 73 74 75 Do Des nar Uno beli You	Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812       67         Amount paid with request for extension to file (see page 54)       68         Other payments from:       a         Form 2439 b       Form 4136 c         Form 2439 b       Form 4136 c         Add lines 63, 64, 65a, and 66 through 69. These are your total payments         If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you         Amount of line 71 you want refunded to you         Routing number         Amount of line 71 you want applied to your 2005 estimated tax         Amount of line 71 you want applied to your 2005 estimated tax         Amount of line 71 you want applied to your 2005 estimated tax         Amount of line 71 you want applied to your 2005 estimated tax         Amount of line 71 you want applied to your 2005 estimated tax         Amount of line 71 you want applied to your 2005 estimated tax         You want to allow another person to discuss this return with the IRS (see page 56)         you want to allow another person to discuss this return and accompanying schedules and eff, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all	u overpaid ► Savings Dage 55 ► P? _ Yes. ersonal identifi umber (PIN) d statements, ar	71 72a 74 Compl cation d to the	best of my knowled	dge and edge.
child, attach Schedule EIC. Refund Direct deposit? See page 54 and fill in 72b, 72c, and 72d. Amount You Owe Third Party Designee Sign Here Joint return? See page 17.	66 67 68 69 70 71 72a b d 73 74 75 Do Des nar Uno beli You	Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812       67         Amount paid with request for extension to file (see page 54)       68         Other payments from: a Form 2439 b Form 4136 c Form 8885       69         Add lines 63, 64, 65a, and 66 through 69. These are your total payments       69         Amount of line 71 you want refunded to you       67         Account number       C Type: Checking         Amount of line 71 you want refunded to you       73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       74         Amount of line 71 you want applied to your 2005 estimated tax       74         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of allow another person to discuss	u overpaid ► Savings Dage 55 ► P? _ Yes. ersonal identifi umber (PIN) d statements, ar	71 72a 74 Compl cation d to the	best of my knowled	dge and edge.
child, attach Schedule EIC. Refund Direct deposit? See page 54 and fill in 72b, 72c, and 72d. Amount You Owe Third Party Designee Sign Here Joint return? See page 17. Keep a copy for your records.	66 67 68 69 70 71 72a b d 73 74 75 Do Des nar Und beli You Spo	Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812       67         Amount paid with request for extension to file (see page 54)       68         Other payments from: a Form 2439 b Form 4136 c Form 8885       69         Add lines 63, 64, 65a, and 66 through 69. These are your total payments       69         Amount of line 71 you want refunded to you       67         Account number       C Type: Checking         Account number       C Type: Checking         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       74         Amount of line 71 you want applied to your 2005 estimated tax       75         you want to allow another person to discuss this return	a overpaid ► Savings Dage 55 ► P? <b>Yes.</b> ersonal identifi umber (PIN) d statements, ar information of w	71 72a 74 Compl cation d to the hich pre	best of my knowled	dge and edge.
child, attach Schedule EIC. <b>Refund</b> Direct deposit? See page 54 and fill in 72b, 72c, and 72d. <b>Amount</b> You Owe Third Party Designee Sign Here Joint return? See page 17. Keep a copy for your records. Paid	66 67 68 69 70 71 72a b d 73 74 75 Do Des nar Uno beli You Spo	Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812       67         Amount paid with request for extension to file (see page 54)       68         Other payments from: a Form 2439 b Form 4136 c Form 8885       69         Add lines 63, 64, 65a, and 66 through 69. These are your total payments       69         Amount of line 71 you want refunded to you       67         Account number       Cape 2         Amount of line 71 you want refunded to you       66         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to gour 2005 estimated tax       75         you want to allow another person to discuss this return with the IRS (see page 56)       75         you want to allow another person to discuss this return and accompanying schedules and ef, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all ur signature       Date       Your occupation         parer's       Date       Your occupation       Check	a overpaid ► Savings Dage 55 ► P? <b>Yes.</b> ersonal identifi umber (PIN) d statements, ar information of w	71 72a 74 Compl cation d to the hich pre	e best of my knowled parer has any knowl time phone number )	dge and edge.
child, attach Schedule EIC. Refund Direct deposit? See page 54 and fill in 72b, 72c, and 72d. Amount You Owe Third Party Designee Sign Here Joint return? See page 17. Keep a copy for your records.	66 67 68 69 70 71 72a b d 73 74 75 Do Des nar Und beli You Spo	Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812       67         Amount paid with request for extension to file (see page 54)       68         Other payments from: a Form 2439 b Form 4136 c Form 8885       69         Add lines 63, 64, 65a, and 66 through 69. These are your total payments       69         Amount of line 71 you want refunded to you       67         Account number       Cape 2         Amount of line 71 you want refunded to you       66         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to gour 2005 estimated tax       75         you want to allow another person to discuss this return with the IRS (see page 56)       75         you want to allow another person to discuss this return and accompanying schedules and ef, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all ur signature       Date       Your occupation         parer's       Date       Your occupation       Check	a overpaid ► Savings Savings Dage 55 ► Provide the second se	71 72a 74 Compl cation d to the hich pre	e best of my knowled parer has any knowl time phone number )	dge and edge.

<b>1040</b>		rtment of the Treasury—Internal Revenue Servic . Individual Income Tax Return		(99)	IRS Use (	Dnly—Do no	t write or	staple in this	space.	
	For	the year Jan. 1-Dec. 31, 2004, or other tax year beginning	, 2004,	, ending		20		MB No. 154		
Label	You	r first name and initial Last	name				Your s	ocial securi	ty numb	er
(See L instructions A										
on page 16.) B	lf a	joint return, spouse's first name and initial Last	name				Spous	e's social se	curity nu	mber
Use the IRS label. H Otherwise, E	Но	ne address (number and street). If you have a P.O.	box, see page 16.		Apt. no	).		Import		
please print or type.	City	, town or post office, state, and ZIP code. If you h	ave a foreign addre	ss, see pa	age 16.			ou <b>must</b> e our SSN(s)		
Presidential Election Campaign (See page 16.)		Note. Checking "Yes" will not change your Do you, or your spouse if filing a joint return					Yo Ye:		Spouse	∍ □No
<u>(000 page 10)</u>	1	☐ Single	4		ad of househ	old (with a				
Filing Status	2	Arried filing jointly (even if only one had	-		qualifying pe	· ·		. , ,		,
Check only	з [	Arried filing separately. Enter spouse's S		this	child's nam	e here. 🕨				
one box.		and full name here.	5	L Qua	alifying widc	w(er) with	depen			9 17)
<b>F</b>	6a	Yourself. If someone can claim you as	•	not che	ck box 6a		]	Boxes che on 6a and		
Exemptions	b	Spouse			· · ·	 (4) if qual	<u> </u>	No. of child on 6c who		
	С	Dependents:	(2) Dependent's social security number	rolo	Dependent's tionship to	child for chi	d tax	<ul> <li>lived wit</li> </ul>		
		(1) First name Last name S			you	credit (see pa	ge 18)	<ul> <li>did not livyou due to</li> </ul>		
If more than four								or separation (see page 1	on	
dependents, see			<u>i i</u>					Dependents	s on 6c	
page 18.								not entered	above _	
	d	Total number of exemptions claimed						Add number		
	7	Wages, salaries, tips, etc. Attach Form(s) W	-2				7			
Income	8a	Taxable interest. Attach Schedule B if requ					8a			
Attach Form(s)	b	Tax-exempt interest. Do not include on line	e8a L	8b						
W-2 here. Also	9a	Ordinary dividends. Attach Schedule B if re	quired				9a			
attach Forms W-2G and	b	Qualified dividends (see page 20)		9b						
1099-R if tax	10	Taxable refunds, credits, or offsets of state	and local income	e taxes (s	see page 20	D)	10			
was withheld.	11	Alimony received		• •			11			
	12	Business income or (loss). Attach Schedule				· · .	12 13			
lf	13	Capital gain or (loss). Attach Schedule D if	required. If not re	quired, c	check here		13			
If you did not get a W-2,	14 15a	Other gains or (losses). Attach Form 4797 .		· ·	nount (see p		15b			
see page 19.	15a	IRA distributions . 15a Pensions and annuities 16a					16b			
Enclose, but do	16a 17	Rental real estate, royalties, partnerships, S					17			
not attach, any	18	Farm income or (loss). Attach Schedule F					18			
payment. Also, please use	19	Unemployment compensation					19			
Form 1040-V.	20a		b 1				20b			
	21	Other income. List type and amount (see pa					21			
	22	Add the amounts in the far right column for lin	nes 7 through 21.		our total inc	ome 🕨	22			
Adjusted	23	Educator expenses (see page 26)		23			-			
Gross	24	Certain business expenses of reservists, perform	<b>u</b>							
Income		fee-basis government officials. Attach Form 21		24			-			
Income	25	IRA deduction (see page 26)		25 26			-			
	26 07	Student loan interest deduction (see page 2		27						
	27 28	Tuition and fees deduction (see page 29)		28			1			
	20 29	Health savings account deduction. Attach For Moving expenses. Attach Form 3903		29						
	30	One-half of self-employment tax. Attach Sch		30						
	31	Self-employed health insurance deduction (		31						
	32	Self-employed SEP, SIMPLE, and qualified		32						
	33	Penalty on early withdrawal of savings .		33						
	34a	Alimony paid <b>b</b> Recipient's SSN <b>&gt;</b>		34a						
	35	Add lines 23 through 34a					35			
	36	Subtract line 35 from line 22. This is your a	djusted gross in	come		🕨	36			

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 75.

Form 1040 (2004)
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Tax and	37	Amount from line 36 (adjusted gross income)	· ·	37			
Credits	38a	Check [ You were born before January 2, 1940, Blind. ] Total boxes					
Credits		if: Spouse was born before January 2, 1940, Blind. checked >					
Standard	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check he					
Deduction	39	Itemized deductions (from Schedule A) or your standard deduction (see left n		39			
for—	-			40			
<ul> <li>People who</li> </ul>	40	Subtract line 39 from line 37					
checked any	41	If line 37 is \$107,025 or less, multiply \$3,100 by the total number of exemptions		44			
box on line 38a or 38b <b>or</b>		line 6d. If line 37 is over \$107,025, see the worksheet on page 33		41			
who can be	42	Taxable income. Subtract line 41 from line 40. If line 41 is more than line 40, en	nter -0	42			
claimed as a dependent,	43	Tax (see page 33). Check if any tax is from: a D Form(s) 8814 b D Form 4972	2	43			
see page 31.	44	Alternative minimum tax (see page 35). Attach Form 6251		44			
<ul> <li>All others:</li> </ul>	45	Add lines 43 and 44		45			
Single or	46	Foreign tax credit. Attach Form 1116 if required					
Married filing	47	Credit for child and dependent care expenses. Attach Form 2441					
separately,				1			
\$4,850	48			-			
Married filing jointly or	49			-			
Qualifying	50			-			
widow(er),	51	Child tax credit (see page 37)		-			
\$9,700	52	Adoption credit. Attach Form 8839		-			
Head of household,	53	Credits from: a Form 8396 b Form 8859 53		_			
\$7,150	54	Other credits. Check applicable box(es): a  Form 3800					
		b Form 8801 c Specify 54					
	55	Add lines 46 through 54. These are your total credits		55			
	56	Subtract line 55 from line 45. If line 55 is more than line 45, enter -0		56			
<b>.</b>	57	Self-employment tax. Attach Schedule SE		57			
Other	58	Social security and Medicare tax on tip income not reported to employer. Attach Form		58			
Taxes	59			59			
		Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 i		60			
	60	Advance earned income credit payments from Form(s) W-2		61			
	61 62	Household employment taxes. Attach Schedule H		62			
-				02			
Payments	63	Federal income tax withheld from Forms W-2 and 1099 63					
ruymonto				-			
-	64	2004 estimated tax payments and amount applied from 2003 return  64		1			
If you have a	64 65a	Earned income credit (EIC)		-			
-	_	Earned income credit (EIC)     65a       Nontaxable combat pay election     65b		-			
If you have a qualifying	_65a	Earned income credit (EIC)		-			
If you have a qualifying child, attach	_65a b	Earned income credit (EIC)     65a       Nontaxable combat pay election     65b		-			
If you have a qualifying child, attach	_65a b 66	Earned income credit (EIC)		-			
If you have a qualifying child, attach	_65a b 66 67	Earned income credit (EIC)       65a         Nontaxable combat pay election       65b         Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812       67		-			
If you have a qualifying child, attach	_65a b 66 67 68	Earned income credit (EIC)       65a         Nontaxable combat pay election       65b         Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812       67         Amount paid with request for extension to file (see page 54)       68	·	70			
If you have a qualifying child, attach Schedule EIC.	65a b 66 67 68 69	Earned income credit (EIC)       65a         Nontaxable combat pay election       65b         Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812       67         Amount paid with request for extension to file (see page 54)       68         Other payments from: a □ Form 2439 b □ Form 4136 c □ Form 8885       69		70			
If you have a qualifying child, attach Schedule EIC.	65a b 66 67 68 69 70	Earned income credit (EIC)       65a         Nontaxable combat pay election       65b         Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812       66         Amount paid with request for extension to file (see page 54)       68         Other payments from: a ☐ Form 2439 b ☐ Form 4136 c ☐ Form 8885       69         Add lines 63, 64, 65a, and 66 through 69. These are your total payments       .         If line 70 is more than line 62, subtract line 62 from line 70. This is the amount your       .					
If you have a qualifying child, attach Schedule EIC. <b>Refund</b> Direct deposit?	65a b 66 67 68 69 70 71 72a	Earned income credit (EIC)       65a         Nontaxable combat pay election       65b         Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812       67         Amount paid with request for extension to file (see page 54)       68         Other payments from: a ☐ Form 2439 b ☐ Form 4136 c ☐ Form 8885       69         Add lines 63, 64, 65a, and 66 through 69. These are your total payments       If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you Amount of line 71 you want refunded to you	u overpaid	71			
If you have a qualifying child, attach Schedule EIC. <b>Refund</b> Direct deposit? See page 54 and fill in 72b,	65a b 66 67 68 69 70 71 72a b	Earned income credit (EIC)       65a         Nontaxable combat pay election       65b         Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812       67         Amount paid with request for extension to file (see page 54)       68         Other payments from: a       Form 2439 b       Form 4136 c       Form 8885         Add lines 63, 64, 65a, and 66 through 69. These are your total payments       69         If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you         Amount of line 71 you want refunded to you       C       C         Routing number       C Type:       Checking		71			
If you have a qualifying child, attach Schedule EIC. <b>Refund</b> Direct deposit? See page 54 and fill in 72b	65a b 66 67 68 69 70 71 72a ▶ b d	Earned income credit (EIC)       65a         Nontaxable combat pay election       65b         Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812       67         Amount paid with request for extension to file (see page 54)       68         Other payments from: a □ Form 2439 b □ Form 4136 c □ Form 8885       69         Add lines 63, 64, 65a, and 66 through 69. These are your total payments       69         If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you       Amount of line 71 you want refunded to you       C Type: □ Checking □         Account number       Image: 1 mage: 1 mage	u overpaid	71			
If you have a qualifying child, attach Schedule EIC. <b>Refund</b> Direct deposit? See page 54 and fill in 72b, 72c, and 72d.	65a b 66 67 68 69 70 71 72a ▶ b d 73	Earned income credit (EIC)       65a         Nontaxable combat pay election       65b         Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812       67         Amount paid with request for extension to file (see page 54)       68         Other payments from: a □ Form 2439 b □ Form 4136 c □ Form 8885       69         Add lines 63, 64, 65a, and 66 through 69. These are your total payments       69         If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you       1         Amount of line 71 you want refunded to you       1       1         Account number       1       1         Amount of line 71 you want applied to your 2005 estimated tax ▶       73	u overpaid ► Savings	71 72a			
If you have a qualifying child, attach Schedule EIC.	65a b 66 67 68 69 70 71 72a b d 73 74	Earned income credit (EIC)       65a         Nontaxable combat pay election       65b         Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812       67         Amount paid with request for extension to file (see page 54)       68         Other payments from: a       Form 2439 b       Form 4136 c       Form 8885         Add lines 63, 64, 65a, and 66 through 69. These are your total payments       69         If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you Amount of line 71 you want refunded to you       Crype:       Checking         Account number       Crype:       Checking       73         Amount you owe. Subtract line 70 from line 62. For details on how to pay, see pay       70	u overpaid ► Savings	71			
If you have a qualifying child, attach Schedule EIC. Refund Direct deposit? See page 54 and fill in 72b, 72c, and 72d. Amount You Owe	65a b 66 67 68 69 70 71 72a b d 73 74 75	Earned income credit (EIC)       65a         Nontaxable combat pay election ▶       65b         Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812       67         Amount paid with request for extension to file (see page 54)       68         Other payments from: a       Form 2439 b       Form 4136 c       Form 8885         Add lines 63, 64, 65a, and 66 through 69. These are your total payments       69         If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you Amount of line 71 you want refunded to you       C       Checking         Account number         73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       73	u overpaid Savings Dage 55 ►	71 72a 74	ete the fol		
If you have a qualifying child, attach Schedule EIC.	65a b 66 67 68 69 70 71 72a b d 73 74 75	Earned income credit (EIC)       65a         Nontaxable combat pay election       65b         Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812       67         Amount paid with request for extension to file (see page 54)       68         Other payments from: a       Form 2439 b       Form 4136 c       Form 8885         Add lines 63, 64, 65a, and 66 through 69. These are your total payments       69         If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you Amount of line 71 you want refunded to you       Crype:       Checking         Account number       Crype:       Checking       73         Amount you owe. Subtract line 70 from line 62. For details on how to pay, see pay       70	u overpaid Savings Dage 55 ►	71 72a 74	ete the fol	llowing.	No
If you have a qualifying child, attach Schedule EIC. Refund Direct deposit? See page 54 and fill in 72b, 72c, and 72d. Amount You Owe	65a b 66 67 68 69 70 71 72a b d 73 74 75 Do Des	Earned income credit (EIC)       65a         Nontaxable combat pay election ▶       65b         Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812       67         Amount paid with request for extension to file (see page 54)       68         Other payments from: a       Form 2439 b       Form 4136 c       Form 8885         Add lines 63, 64, 65a, and 66 through 69. These are your total payments       69         If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you Amount of line 71 you want refunded to you       Crype:       Checking         Account number         73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount you owe. Subtract line 70 from line 62. For details on how to pay, see performant you want to allow another person to discuss this return with the IRS (see page 56)         you want to allow another person to discuss this return with the IRS (see page 56)       For phone	a overpaid ► Savings Dage 55 ► P? _ Yes. ersonal identifi	71 72a 74 Compl	ete the fol	llowing.	 No
If you have a qualifying child, attach Schedule EIC.	65a b 66 67 68 69 70 71 72a b d 73 74 73 74 75 Do Des nar	Earned income credit (EIC)       65a         Nontaxable combat pay election ▶       65b         Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812       67         Amount paid with request for extension to file (see page 54)       68         Other payments from: a       Form 2439 b       Form 4136 c       Form 8885         Add lines 63, 64, 65a, and 66 through 69. These are your total payments       69         Atd lines 70 is more than line 62, subtract line 62 from line 70. This is the amount you       Amount of line 71 you want refunded to you       Crype:       Checking         Account number       Image: Complete tax       73       Checking       73         Amount of line 71 you want applied to your 2005 estimated tax       73       75         you want to allow another person to discuss this return with the IRS (see page 56)       75         you want to allow another person to discuss this return with the IRS (see page 56)       75	u overpaid ► Savings Dage 55 ► I? _ Yes. ersonal identifi umber (PIN)	71 72a 74 Compl cation			
If you have a qualifying child, attach Schedule EIC.	65a b 66 67 68 69 70 71 72a b d 73 74 75 Do Des nar Unc	Earned income credit (EIC)       65a         Nontaxable combat pay election ▶       65b         Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812       67         Amount paid with request for extension to file (see page 54)       68         Other payments from: a       Form 2439 b       Form 4136 c       Form 8885         Add lines 63, 64, 65a, and 66 through 69. These are your total payments       69         If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you Amount of line 71 you want refunded to you       Crype:       Checking         Account number         73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount you owe. Subtract line 70 from line 62. For details on how to pay, see performant you want to allow another person to discuss this return with the IRS (see page 56)         you want to allow another person to discuss this return with the IRS (see page 56)       For the page 56)	a overpaid ► Savings Dage 55 ► P? _ Yes. ersonal identifit umber (PIN) d statements, ar	71 72a 74 Compl cation	best of my	knowledge	e and
If you have a qualifying child, attach Schedule EIC.	65a b 66 67 68 69 70 71 72a b d 73 74 75 Do Des nar Unc beli	Earned income credit (EIC)       65a         Nontaxable combat pay election ▶       65b         Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812       67         Amount paid with request for extension to file (see page 54)       68         Other payments from: a       Form 2439 b       Form 4136 c       Form 8885         Add lines 63, 64, 65a, and 66 through 69. These are your total payments       69         Armount of line 71 you want refunded to you       C       C         Amount of line 71 you want refunded to you       C       73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       75         you want to allow another person to discuss this return with the IRS (see page 56)       9         ignee's       Phone       P         ne       no.       (       )       n         ere penalties of perjury, I declare that I have examined this return and accompanying schedules and ef, they are true, correct, and complete. De	a overpaid ► Savings Dage 55 ► P? _ Yes. ersonal identifit umber (PIN) d statements, ar	71 72a 74 Compl cation nd to the thich pre	best of my	knowledge	e and
If you have a qualifying child, attach Schedule EIC.	65a b 66 67 68 69 70 71 72a b d 73 74 75 Do Des nar Unc beli	Earned income credit (EIC)       65a         Nontaxable combat pay election ▶       65b         Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812       66         Amount paid with request for extension to file (see page 54)       68         Other payments from: a       Form 2439 b       Form 4136 c       Form 8885         Add lines 63, 64, 65a, and 66 through 69. These are your total payments       69         Amount of line 71 you want refunded to you       C       Checking         Account number       C       Type:       Checking         Amount of line 71 you want applied to your 2005 estimated tax       73       73         Amount of line 71 you want applied to your 2005 estimated tax       73       75         you want to allow another person to discuss this return with the IRS (see page 56)       75         you want to allow another person to discuss this return and accompanying schedules and       P	a overpaid ► Savings Dage 55 ► P? _ Yes. ersonal identifit umber (PIN) d statements, ar	71 72a 74 Compl cation nd to the thich pre	best of my	knowledge	e and
If you have a qualifying child, attach Schedule EIC.	65a b 66 67 68 69 70 71 72a b d 73 74 75 Do Des nar Unc beli You	Earned income credit (EIC)       65a         Nontaxable combat pay election       65b         Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812       67         Amount paid with request for extension to file (see page 54)       68         Other payments from: a       Form 2439 b       Form 4136 c       Form 8885         Add lines 63, 64, 65a, and 66 through 69. These are your total payments       69         Amount of line 71 you want refunded to you       C       Form 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount you owe. Subtract line 70 from line 62. For details on how to pay, see p       55         Estimated tax penalty (see page 55)       75         you want to allow another person to discuss this return with the IRS (see page 56)       no.       P         ne       no.       ()       n         ne       No.       ()       n	a overpaid ► Savings Dage 55 ► P? _ Yes. ersonal identifit umber (PIN) d statements, ar	71 72a 74 Compl cation nd to the thich pre	best of my	knowledge	e and
If you have a qualifying child, attach Schedule EIC.	65a b 66 67 68 69 70 71 72a b d 73 74 75 Do Des nar Unc beli You	Earned income credit (EIC)       65a         Nontaxable combat pay election ▶       65b         Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812       67         Amount paid with request for extension to file (see page 54)       68         Other payments from: a       Form 2439 b       Form 4136 c       Form 8885         Add lines 63, 64, 65a, and 66 through 69. These are your total payments       69         Armount of line 71 you want refunded to you       C       C         Amount of line 71 you want refunded to you       C       73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       75         you want to allow another person to discuss this return with the IRS (see page 56)       9         ignee's       Phone       P         ne       no.       (       )       n         ere penalties of perjury, I declare that I have examined this return and accompanying schedules and ef, they are true, correct, and complete. De	a overpaid ► Savings Dage 55 ► P? _ Yes. ersonal identifit umber (PIN) d statements, ar	71 72a 74 Compl cation nd to the thich pre	best of my	knowledge	e and
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If you have a qualifying child, attach Schedule EIC.	65a b 66 67 68 69 70 71 72a b d 73 74 75 Do Des nar Unc beli You Pre	Earned income credit (EIC)       65b         Nontaxable combat pay election ▶       65b         Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812       66         Amount paid with request for extension to file (see page 54)       68         Add lines 63, 64, 65a, and 66 through 69. These are your total payments       69         Add lines 70 is more than line 62, subtract line 62 from line 70. This is the amount you       60         Amount of line 71 you want refunded to you       Crype:       Checking         Account number       73       73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to your 2005 estimated tax       73         Amount of line 71 you want applied to gour 2005 estimated tax       73         Amount of line 71 you want applied to gour 2005 estimated tax       73         Amount of line 71 you want applied to gour 2005 estimated tax       74         Amount of line 71 you want applied to gour 2005 estimated tax       74         Amount of line 71 you want applied to gour 2005 estimated tax       73         Amount of line 71 you want applied to gour 2005 estimated tax       74         Amount of line 71 you want applied to gour 2005 estimated tax       75         you want to allow an	a overpaid ► Savings Dage 55 ► P? <b>Yes.</b> ersonal identifi umber (PIN) d statements, ar information of v	71 72a 74 Compl cation d to the thich pre	best of my	knowledge ny knowled	e and
If you have a qualifying child, attach Schedule EIC.	65a b 66 67 68 69 70 71 72a b d 73 74 75 Do Des nar Unc beli You Pre	Earned income credit (EIC)       65b         Nontaxable combat pay election       65b         Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812       66         Amount paid with request for extension to file (see page 54)       68         Other payments from: a □ Form 2439 b □ Form 4136 c □ Form 8885       69         Add lines 63, 64, 65a, and 66 through 69. These are your total payments       69         Amount of line 71 you want refunded to you          Routing number       ▶ c Type: □ Checking □         Account number       ▶ c Type: □ Checking □         Amount of line 71 you want applied to your 2005 estimated tax ▶ 73       73         Amount of line 71 you want applied to your 2005 estimated tax ▶ 75       75         you want to allow another person to discuss this return with the IRS (see page 56)	a overpaid ► Savings Dage 55 ► P? <b>Yes.</b> ersonal identifi umber (PIN) d statements, ar information of v	71 72a 74 Compl cation d to the thich pre	best of my parer has ar time phone )	knowledge ny knowled	e and
If you have a qualifying child, attach Schedule EIC.	65a b 66 67 68 69 70 71 72a b d 73 74 75 Do Des nar Unc beli You Spo	Earned income credit (EIC)       65b         Nontaxable combat pay election       65b         Excess social security and tier 1 RRTA tax withheld (see page 54)       66         Additional child tax credit. Attach Form 8812       66         Amount paid with request for extension to file (see page 54)       68         Other payments from: a □ Form 2439 b □ Form 4136 c □ Form 8885       69         Add lines 63, 64, 65a, and 66 through 69. These are your total payments       69         Amount of line 71 you want refunded to you          Routing number       ▶ c Type: □ Checking □         Account number       ▶ c Type: □ Checking □         Amount of line 71 you want applied to your 2005 estimated tax ▶ 73       73         Amount of line 71 you want applied to your 2005 estimated tax ▶ 75       75         you want to allow another person to discuss this return with the IRS (see page 56)	a overpaid ► Savings Savings Dage 55 ► Presonal identifit umber (PIN) d statements, ar information of v	71 72a 74 Compl cation d to the thich pre	best of my parer has ar time phone )	knowledge ny knowled	e and

Form	Department of the Treasury-Internal Revenue							
<u>1040A</u>	U.S. Individual Income Ta	ax Return (99)	2004 IRS US	se Only—I	Do not write	or staple in this sp	bace.	
Label	Your first name and initial	Last name		ì	ON	MB No. 1545-0085		
(See page 18.) L						Your social security number		
					0	<u>     </u>		
Use the	If a joint return, spouse's first name and initial	Last name			Spouse's s	ocial security numb	ber	
IRS label.	Home address (number and street). If you have a P.0	) box soo pago 18	And	t. no.				
Otherwise, E	nome autress (number and street). It you have a F.v	J. DOX, SEE Page 10.	Ap	. 110.	🔺 In	nportant!		
or type.	City, town or post office, state, and ZIP code. If you	have a foreign address, see page	e 18.			must enter you		
				J		SN(s) above.		
Presidential						-		
Election Campaign	Note. Checking "Yes" will not chan				You	Spouse	_	
(See page 18.)	Do you, or your spouse if filing a jo	int return, want \$3 to go	to this fund?	. ►	Yes	No Yes	No	
Filing	1 🗌 Single					erson). (See page		
status	<b>2</b> Married filing jointly (even if only					t not your depend	dent,	
Check only one box.	<b>3</b> Married filing separately. Enter	spouse's SSN above and	enter this child'			t shild (see years i	10)	
	full name here. ►		, ,	. ,		t child (see page	19)	
Exemptions	6a Vourself. If someone c box 6a.	an claim you as a d	lependent, do not	t check		Boxes checked on		
	b Spouse				ſ	6a and 6b _		
	c Dependents:		(3) Dependent's		qualifying	No. of children on 6c who:		
		(2) Dependent's social security number			or child dit (see	<ul> <li>lived with you</li> </ul>		
If more than six	(1) First name Last name		you		e 21)	<ul> <li>did not live</li> </ul>		
dependents,						with you due to divorce or		
see page 20.					<u> </u>	separation		
					<u> </u>	(see page 21) _		
				L		Dependents on 6c not		
				<u> </u>		entered above _		
		1 1		L		Add numbers		
	d Total number of exemption	s claimed.				on lines above ►		
Income	·							
Attach	7 Wages, salaries, tips, etc.	Attach Form(s) W-2			7			
Form(s) W-2								
here. Also	8a Taxable interest. Attach S		1 8b		8a		<u> </u>	
attach	<b>b</b> Tax-exempt interest. Do n							
Form(s) 1099-R if tax	<ul><li>9a Ordinary dividends. Attach s</li><li>b Qualified dividends (see particular)</li></ul>	9a						
was withheld.	<b>10</b> Capital gain distributions (		9b		10			
If you did not	11a IRA		11b Taxable am	ount	10			
get a W-2, see page 22.	distributions. 11a (see page 23).				11b			
	12a Pensions and		12b Taxable am	ount				
Enclose, but do not attach, any	annuities. 12a		(see page 2	24).	12b			
payment.								
	13 Unemployment compensa	tion and Alaska Per			13			
	<b>14a</b> Social security benefits. 14a		14b Taxable am (see page 2		14b			
	Denenits. 14a		(See page 2	.0).	140		<u> </u>	
	<b>15</b> Add lines 7 through 14b (fat	r right column). This i	s your total incom	ne. I	15			
Adjusted	16 Educator expenses (see page 16	<u> </u>	16					
gross	17 IRA deduction (see page 2	26).	17					
income	18 Student loan interest dedu		18					
	<b>19</b> Tuition and fees deduction		19		_			
	20 Add lines 16 through 19. T	These are your total	adjustments.		20			
	21 Subtract line 20 from line	15 This is your adju	isted aross incor	ne I	21			
					1			

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 57. Cat. No. 11327A

Form 1040A	(2004			1	Page <b>2</b>
Tax,	22	Enter the amount from line 21 (adjusted gross income).		22	
credits, and	23a	Check {	3а	]	
payments Standard	b	If you are married filing separately and your spouse itemizes	3b 🗌	-	I
Deduction for—	24	Enter your standard deduction (see left margin).		24	
People who	25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-		25	
checked any box on line 23a or 23b <b>or</b> who can be	26	If line 22 is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on line 6d. If line 22 is over \$107,025, see the worksheet on page 32.		26	
claimed as a dependent, see page 31.	27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0. This is your <b>taxable income.</b>	 ►	27	
• All others:	28	Tax, including any alternative minimum tax (see page 31).		28	
Single or Married filing separately,	29	Credit for child and dependent care expenses.Attach Schedule 2.29		_	
\$4,850	30	Credit for the elderly or the disabled. Attach			
Married filing jointly or		Schedule 3. 30		_	
Qualifying	31	Education credits. Attach Form 8863. 31		_	
widow(er), \$9,700	32	Retirement savings contributions credit. Attach Form 8880. 32			
Head of	33	Child tax credit (see page 36). 33		_	
household, \$7,150	34	Adoption credit. Attach Form 8839. 34		-	
¢1,100	35	Add lines 29 through 34. These are your <b>total credits</b> .		35	
	36	Subtract line 35 from line 28. If line 35 is more than line 28, enter -0		36	
	37	Advance earned income credit payments from Form(s) W-2.		37	
	38	Add lines 36 and 37. This is your total tax.		38	
	39	Federal income tax withheld from Forms W-2 and 1099. 39		_	
	40	2004 estimated tax payments and amount			
If you have a qualifying		applied from 2003 return. 40		_	
child, attach		Earned income credit (EIC). 41a		_	
Schedule EIC.	42	Nontaxable combat pay election.       41b         Additional child tax credit. Attach Form 8812.       42			
	42	Additional child tax credit. Attach Porm 8812. 42 Add lines 39, 40, 41a, and 42. These are your <b>total payments.</b>		43	1
D. C	44	If line 43 is more than line 38, subtract line 38 from line 43.		40	
Refund	•••	This is the amount you <b>overpaid.</b>		44	
Direct	45a	Amount of line 44 you want refunded to you.		45a	
deposit? See page 50 and fill in	► b	Routing number C Type: C Checking Saving	gs		
45b, 45c, and 45d.	► d	Account number		_	
	46	Amount of line 44 you want applied to your2005 estimated tax.46		_	I
Amount	47	Amount you owe. Subtract line 43 from line 38. For details on how		47	
you owe	48	to pay, see page 51. Estimated tax penalty (see page 51). 48		47	
	г	Do you want to allow another person to discuss this return with the IRS (see page 52)?		Complete the following.	. 🗌 No
Third party designee	[	Designee's Phone F	Personal ider number (PIN)	ntification	140
Sign	ι	Inder penalties of perjury, I declare that I have examined this return and accompanying schedules ar	nd statemen	its, and to the best of my	
here		mowledge and belief, they are true, correct, and accurately list all amounts and sources of income I rec of preparer (other than the taxpayer) is based on all information of which the preparer has any know		the tax year. Declaration	
Joint return?	N 1	Your signature Date Your occupation		Daytime phone num	ber
See page 18.				( )	
Keep a copy for your records.	8	Spouse's signature. If a joint return, <b>both</b> must sign. Date Spouse's occupation			
Paid preparer's		Date Check i self-em		Preparer's SSN or PTIN	N
use only		Firm's name (or rours if self-employed),	EIN		
			Phone no.	( )	

Department of the Treasury-Internal Revenue Service

Form

### Income Tax Return for Single and Joint Filers With No Dependents 2004

OMB No	. 1545-0675
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<b>1040EZ</b>		Joint Filers With No Dependents (99) 2004		OMB No. 1545-0675
Label		Your first name and initial Last name		Your social security number
(See page 11.) Use the IRS	L A B E	If a joint return, spouse's first name and initial Last name		Spouse's social security number
label. Otherwise, please print or type.	L – H E – R E	Home address (number and street). If you have a P.O. box, see page 11. Apt. no City, town or post office, state, and ZIP code. If you have a foreign address, see page 11.	э. 	▲ Important! ▲ You must enter your
Presidential Election			SSN(s) above.	
Campaign (page 11)		Note. Checking "Yes" will not change your tax or reduce your refund. Do you, or your spouse if a joint return, want \$3 to go to this fund?		Yes   No   Yes   No
Income	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
Attach Form(s) W-2 here.	2	Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.		2
Enclose, but do not attach, any payment.	3	Unemployment compensation and Alaska Permanent Fund dividends (see page 13).		3
	4 5	Add lines 1, 2, and 3. This is your <b>adjusted gross income</b> . Can your parents (or someone else) claim you on their return?		4
Note. You must check Yes or No.	5	Yes.       Enter amount from       No.       If single, enter \$7,950.         worksheet on back.       If married filing jointly, enter \$15,90         See back for explanation.	)0.	5
	6	Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0 This is your <b>taxable income.</b>	►	6
Payments and tax	7	Federal income tax withheld from box 2 of your Form(s) W-2.		7
	88	Earned income credit (EIC).		8a
	b	Nontaxable combat pay election. 8b		
	9	Add lines 7 and 8a. These are your <b>total payments</b> .		9
	10	<b>Tax.</b> Use the amount on <b>line 6 above</b> to find your tax in the tax table on pages 24–32 of the booklet. Then, enter the tax from the table on this line.		10
Refund Have it directly deposited! See	11a	If line 9 is larger than line 10, subtract line 10 from line 9. This is your <b>refund</b> .	►	11a
page 18 and fill in 11b, 11c, and 11d.	► b		Savings	
	► d			
Amount you owe	12	If line 10 is larger than line 9, subtract line 9 from line 10. This is the <b>amount you owe.</b> For details on how to pay, see page 19.	►	12
Third party designee			<b>Yes</b> . onal iden ber (PIN)	tification
Sign here Joint return? See page 11.	acci on a	er penalties of perjury, I declare that I have examined this return, and to the best of my knowledge urately lists all amounts and sources of income I received during the tax year. Declaration of preparer Il information of which the preparer has any knowledge. r signature Date Your occupation		
Keep a copy for your records.	Spo	use's signature. If a joint return, <b>both</b> must sign. Date Spouse's occupation		
Paid preparer's		Date Date Check if self-emplo	oyed 🗌	Preparer's SSN or PTIN
use only	VOUI	r's name (or EIN ress, and ZIP code Physical Sector	N one no.	( )

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 23.

Schedule 1	Department of the Treasury—Internal Revenue Service							
(Form 1040A)		erest and Ordinary Divid Form 1040A Filers	ends (99)	2004		OMB No. 1545-00		
Name(s) shown on For	m 1040A				You	r social security numb		
Part I		Note. If you received a Form brokerage firm, enter t		m 1099-OID, or substitute s and the total interest show				
Interest (See back of schedule and the instructions for Form 1040A, line 8a.)	1	List name of payer. If any inte and the buyer used the prop schedule and list this interest security number and address	erty as a perso t first. Also, sho	onal residence, see back of		Amount		
					1			
	2	Add the amounts on line 1.			2			
	3	Excludable interest on series after 1989. Attach Form 8815		savings bonds issued	3			
	4	Subtract line 3 from line 2. E line 8a.	nter the result	here and on Form 1040A,	4			
Part II		Note. If you received a Form enter the firm's name a		ubstitute statement from a b y dividends shown on that f		age firm,		
Ordinary	5	List name of payer.				Amount		
dividends					5			
(See back of schedule and the instructions								
for Form 1040A, line 9a.)								
	_							
	6	Add the amounts on line 5. E line 9a.	Inter the total h	nere and on Form 1040A,	6			

For Paperwork Reduction Act Notice, see Form 1040A instructions.Cat. No. 12075RSchedule 1 (Form 1040A) 2004

Schedule 2		tment of the Treasury—Internal Re								
(Form 1040A)		Id and Dependent ( benses for Form 104		(99) 20	04			OMB No. 1545	5 0095	
Name(s) shown on Form				(99)			Your social	security number	5-0085	
		You need to understand th	-			on page 1 c				
Dependent C	Care			ing Person	. ,	(-) (-)		lified Expense		
Part I	1	<b>(a)</b> Care provider's name	(b) Address (nu city, state	e, and ZIP coc		<b>(c)</b> Ident number (SS		(d) Amount pa (see instruction		
Persons or										
organizations who provided										
the care										
You <b>must</b>		(If you need more space	, use the bott	om of page	e 2.)					
complete this		Did you reasive		— No ——		Complete on	ly Part II b	elow.		
part.		Did you receive dependent care bene	fits?	— Yes ——		Complete Pa	rt III on th	e back next.		
		Coution If the care was		our home		·			VOU	
		Caution. If the care was must use Form 1040. S	ee Schedule I	H and its in	struction	s for details	S.	xes. Il you uo,	you	
Part II	2	Information about your	qualifying per	rson(s). If y	ou have	more than t	wo qualif	ying persons,	see	
-		the instructions.						(c) Qualified expe	enses	
Credit for child and dependent		(a) Qualifying pe	erson's name			alifying person security numb		you incurred and paid in 2004 for the person		
care expenses		First	Last				ei	listed in column		
	3	<b>3</b> Add the amounts in column (c) of line 2. <b>Do not</b> enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons.								
		If you completed Part III, enter the amount from line 26.								
	4	<b>4</b> Enter your <b>earned income.</b> See the instructions. 4								
		· · · · · · · · · · · · · · · · · · ·			d income	e (if vour			<u> </u>	
	-	<ul> <li>5 If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); all others, enter the amount from line 4.</li> </ul>								
		otners, enter the amour	it from line 4.				5			
	6	Enter the smallest of lir	ne 3, 4, or 5.				6			
	7	Enter the amount from I	Form 10/0A li	ino 22	7					
		Enter on line 8 the decir				olies to the				
	Ū	amount on line 7.								
		If line 7 is: But not Dee	cimal	If line 7 is	: But not	Decimal				
			ount is	-	over	amount	is			
		\$0—15,000	.35	\$29,000-		.27				
		15,000—17,000 17,000—19,000	.34 .33	31,000— 33,000—		.26 .25				
		19,000—21,000	.32	35,000—	37,000	.24				
		21,000—23,000 23,000—25,000	.31 .30	37,000— 39,000—		.23 .22				
		25,000-27,000	.29	41,000—		.21				
	0	27,000—29,000 Multiply <b>line 6</b> by the de	.28	43,000-		.20 id 2003	8	X	·	
	9	Multiply <b>line 6</b> by the de expenses in 2004, see t			n you pa	10 2003	9			
	10	Entor the amount from	Earm 10404				10			
		Enter the amount from Credit for child and depe			er the sma	aller of line 9	10		-	
		or line 10 here and on For					11			
For Paperwork Red	uction	Act Notice, see Form 1040A	instructions.	Cat.	No. 10749I		Schedul	e 2 (Form 1040A)	2004	

Schedule 2 (Form 1040A	) 2004	4		Page <b>2</b>
Part III	12	Enter the total amount of <b>dependent care benefits</b> you received for 2004. This amount should be shown in box 10 of your Form(s)		
Dependent care benefits		W-2. <b>Do not</b> include amounts that were reported to you as wages in box 1 of Form(s) W-2.	10	
care benefits			12	
	13	Enter the amount forfeited, if any. See the instructions.	13	
		Subtract line 13 from line 12.	14	
	15	Enter the total amount of <b>qualified expenses</b> incurred in 2004 for the care of the qualifying person(s). 15		
	16	Enter the smaller of line 14 or 15. 16		
	17	Enter your earned income. See the instructions. 17		
	18	Enter the amount shown below that applies to		
		<ul> <li>If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5).</li> </ul>		
		<ul> <li>If married filing separately, see the</li> </ul>		
		instructions for the amount to enter.		
		• All others, enter the amount from line 17. 18		
	19	Enter the <b>smallest</b> of line 16, 17, or 18.		
	20	<ul> <li>Excluded benefits. Enter here the smaller of the following:</li> <li>The amount from line 19 or</li> <li>\$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 18).</li> </ul>	20	
	21	Taxable benefits. Subtract line 20 from line 14. Also, include this		
		amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB."	21	
		To claim the child and dependent care credit, complete lines 22–26 below.		
	20	Enter \$2,000 (\$6,000 if two or more qualifying persons)	00	
	22	Enter \$3,000 (\$6,000 if two or more qualifying persons).	22	
	23	Enter the amount from line 20.	23	
	24	Subtract line 23 from line 22. If zero or less, <b>stop.</b> You cannot take the credit. <b>Exception.</b> If you paid 2003 expenses in 2004, see the instructions for line 9.	24	
	25	Complete line 2 on the front of this schedule. <b>Do not</b> include in column (c) any benefits shown on line 20 above. Then, add the amounts in column (c) and enter the total here.	25	
	26	Enter the <b>smaller</b> of line 24 or 25. Also, enter this amount on line 3 on the front of this schedule and complete lines 4–11.	26	
			Schedule	e 2 (Form 1040A) 2004

Schedule 3 (Form 1040A)	Department of the Treasury—Internal Reve Credit for the Elderly or t for Form 1040A Filers		OMB No. 1545-0085				
Name(s) shown on For	m 1040A		Your social security number				
	<ul> <li>You were age 65 or older</li> <li>But you must also meet other</li> </ul>	is credit and reduce your tax if by the end of or • You were under age 65, you r and total disability, and you disability income. her tests. See the separate instructions for S 6 can figure the credit for you. See the instruction	retired on <b>permanent</b> ou received taxable Schedule 3.				
Part I	If your filing status is:	And by the end of 2004: Ch	neck only one box:				
Check the box for your filing status and age	Single, Head of household, or Qualifying widow(er)	<ul> <li>1 You were 65 or older</li></ul>	ermanent				
		<b>3</b> Both spouses were 65 or older					
		<ul> <li>4 Both spouses were under 65, but only or retired on permanent and total disability.</li> </ul>	ne spouse				
	Married filing	<b>5</b> Both spouses were under 65, and both permanent and total disability.					
	jointly	6 One spouse was 65 or older, and the oth was under 65 and retired on permanent disability	and total				
		7 One spouse was 65 or older, and the oth was under 65 and <b>not</b> retired on permatotal disability	anent and				
	Married filing	8 You were 65 or older and you lived a your spouse for all of 2004					
	separately	<b>9</b> You were under 65, you retired on permatotal disability, and you lived apart f spouse for all of 2004	rom your				
	Did you check box 1, 3, 7, or 8?	— Yes → Skip Part II and complete — No → Complete Parts II and III.					
Part II Statement of permanent and total disability Complete this part only if you checked box 2, 4, 5, 6,	<ul> <li>2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2004, check this box</li> <li>If you checked this box, you do not have to get another statement for 2004.</li> </ul>						
or 9 above.	page 4 of the instru duction Act Notice, see Form 1040A in	nstructions. You must keep the statement for your cat. No. 12064K Sch	Dur records. medule 3 (Form 1040A) 2004				

Schedule 3 (Form 1040/	A) 2004				Page <b>2</b>
Part III	10	If you checked (in Part I): Enter:			
		Box 1, 2, 4, or 7			
Figure your		Box 3, 5, or 6	10		
credit		Box 8 or 9	10		
		Did you check			
		box 2, 4, 5, 6,			
		or 9 in Part I? No			
		on line 12 and go to line 13.			
	11	If you checked (in Part I):			
		• Box 6, add \$5,000 to the taxable disability income of the spouse			
		who was under age 65. Enter the total.			
		<ul> <li>Box 2, 4, or 9, enter your taxable disability income.</li> </ul>			
		• Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.			
		For more details on what to include on line 11, see			
		the instructions.	11		
	12	If you completed line 11, enter the <b>smaller</b> of line 10 or line 11; <b>all</b>			
		others, enter the amount from line 10.	12		
	13	Enter the following pensions, annuities, or			
		disability income that you (and your spouse if			
		filing a joint return) received in 2004.			
	а	Nontaxable part of social security benefits and			
		Nontaxable part of railroad retirement benefits treated as social security (see the instructions). 13a			
	b	Nontaxable veterans' pensions			
		and			
		Any other pension, annuity, or disability benefit			
		that is excluded from income under any other			
		provision of law (see the instructions). 13b			
	С	Add lines 13a and 13b. (Even though these			
		income items are not taxable, they <b>must</b> be			
		included here to figure your credit.) If you did not			
		receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c. 13c			
	14	Enter the amount from Form 1040A, line 22. 14			
	15	If you checked (in Part I): Enter:	_		
	10	Box 1 or 2 \$7,500			
		Box 3, 4, 5, 6, or 7			
		Box 8 or 9			
	16	Subtract line 15 from line 14. If zero or less,	_		
		enter -0 16			
	17	Enter one-half of line 16. 17			
	18	Add lines 13c and 17.	18		
	19	Subtract line 18 from line 12. If zero or less, stop; you cannot take			
		the credit. Otherwise, go to line 20.	19		
	20	Multiply line 19 by 15% (.15).	20		
	21	Enter the amount from Form 1040A, line 28, minus any amount on	0.1		
		Form 1040A, line 29.	21		
	22	<b>Credit for the elderly or the disabled.</b> Enter the <b>smaller</b> of line 20	22		
		or line 21 here and on Form 1040A, line 30.		a 3 (Form 104)	

Schedule 3 (Form 1040A) 2004

## Schedule A—Itemized Deductions

(Schedule B is on back)

OMB No. 1545-0074 2

Your social security number 1

Department of the Treasury Internal Revenue Service (99) Attachment ▶ Attach to Form 1040. ▶ See Instructions for Schedules A and B (Form 1040). Sequence No. 07

Medical		Caution. Do not include expenses reimbursed or paid by others.		
and	1	Medical and dental expenses (see page A-2) 1	-	
Dental Expenses	2	Enter amount from Form 1040, line 37 2 3		
Lybenses	3 4	Multiply line 2 by 7.5% (.075).         3           Subtract line 3 from line 1. If line 3 is more than line 1, enter -0         .	4	
Taxes You	5	State and local (check only one box):	<u> </u>	
Paid	Ū	a Income taxes, or		
(See		<b>b</b> General sales taxes (see page A-2)		
page A-2.)	6	Real estate taxes (see page A-3).	-	
	7	Personal property taxes	-	
	8	Other taxes. List type and amount ►		
	9	8         8           Add lines 5 through 8         .	9	
Interest	10	Home mortgage interest and points reported to you on Form 1098	9	
You Paid	11	Home mortgage interest and points reported to you on Form 1098. If paid	1	
(See		to the person from whom you bought the home, see page A-4		
page A-3.)		and show that person's name, identifying no., and address >		
Note.		11	-	
Personal interest is	12	Points not reported to you on Form 1098. See page A-4		
not	40		1	
deductible.	13	Investment interest. Attach Form 4952 if required. (See page A-4.)		
	14	Add lines 10 through 13	14	
Gifts to	15	Gifts by cash or check. If you made any gift of \$250 or		
Charity		more, see page A-4	4	
If you made a	16	Other than by cash or check. If any gift of \$250 or more,		
gift and got a benefit for it,	47	see page A-4. You <b>must</b> attach Form 8283 if over \$500	-	
see page A-4.	17 18	Carryover from prior year         17           Add lines 15 through 17	18	
Casualty and	10		10	
Theft Losses	19	Casualty or theft loss(es). Attach Form 4684. (See page A-5.)	19	
Job Expenses	20	Unreimbursed employee expenses-job travel, union		
and Most		dues, job education, etc. Attach Form 2106 or 2106-EZ		
Other		if required. (See page A-6.) ►		
Miscellaneous Deductions		20		
Deunctions	21		1	
(See	21	Tax preparation fees   21     Other expenses—investment, safe deposit box, etc. List	1	
page A-5.)	22	type and amount ►		
		22		
	23	Add lines 20 through 22	-	
	24	Enter amount from Form 1040, line 37		
	25	Multiply line 24 by 2% (.02)         25           Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-         .	00	
Other	26		26	
Miscellaneous	27	Other—from list on page A-6. List type and amount ►		
Deductions			27	
Total	28	Is Form 1040, line 37, over \$142,700 (over \$71,350 if married filing separately)?		
Itemized		<b>No.</b> Your deduction is not limited. Add the amounts in the far right column		
Deductions		for lines 4 through 27. Also, enter this amount on Form 1040, line 39.	28	
		<b>Yes.</b> Your deduction may be limited. See page A-6 for the amount to enter.		

Cat. No. 11330X

SCHEDULES A&B

Name(s) shown on Form 1040

(Form 1040)

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

Your social security number

1

		Schedule B—Interest and Ordinary Dividends		Attac Sequ	hment ence N	lo. <b>08</b>
Part I Interest	1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address ►		Amo	ount	
(See page B-1 and the instructions for Form 1040, line 8a.)			1			
<b>Note.</b> If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter						
the total interest shown on that form.	3 4	Add the amounts on line 1	2 3 4	Ame	ount	
Part II Ordinary Dividends (See page B-2 and the instructions for Form 1040, line 9a.)	5	List name of payer				
Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.			5			
	6	Add the amounts on line 5. Enter the total here and on Form 1040, line 9a .	6			
		ote. If line 6 is over \$1,500, you must complete Part III.	- ام م	u (la) la a l		
Part III Foreign Accounts and Trusts	a foi 7a	must complete this part if you (a) had over \$1,500 of taxable interest or ordinary divide reign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a At any time during 2004, did you have an interest in or a signature or other authority account in a foreign country, such as a bank account, securities account, or other fin See page B-2 for exceptions and filing requirements for Form TD F 90-22.1 o If "Yes," enter the name of the foreign country ▶	a fore over a ancial	ign trust. a financial account?	Yes	No
(See page B-2.)	8	During 2004, did you receive a distribution from, or were you the grantor of, or foreign trust? If "Yes," you may have to file Form 3520. See page B-2	transf	eror to, a		

# SCHEDULE C

## **Profit or Loss From Business**

OMB No. 1545-0074

Form 1040)			(Sole Proprietorship)									
	tment of the Treasury al Revenue Service (99)	► Att	<ul> <li>Partnerships, joint ventures, etc., must file Form 1065 or 10</li> <li>Attach to Form 1040 or 1041.</li> <li>See Instructions for Schedule C</li> </ul>					1040).	At	tachmen	t No. <b>09</b>	
	e of proprietor						_	cial security				
4	Principal business or	r profession	, inclu	ding product or service	e (see p	page C-2 of the instructions)	в	Enter code f	from p	ages C-	7, 8, & 9	
							L					
2	Business name. If no	o separate b	ousines	ss name, leave blank.			D	Employer ID	i numl	ber (EIN)	, if any	
E	Business address (ir City, town or post o	0		,								
:	Accounting method:	_		_	(3	3) □ Other (specify) ►						
G						ring 2004? If "No," see page C-3 for				🗌 Yes		
		uired this b	usines	s during 2004, check h	ere .					. )		
Ра	rt I Income						_					
1						on Form W-2 and the "Statutory	1					
-						k here ▶ 🕒	┛┝	1 2			_	
2	Returns and allowan						·  -	3			-	
3 4	Subtract line 2 from							4				
4	Cost of goods sold (		2 011 pa	age 2)	• •		·  -					
5	Gross profit. Subtra	ict line 4 fro	m line	3				5				
6						t or refund (see page C-3)		6				
		-		-								
7						<u> </u>		7				
Pa	rt II Expenses.	. Enter exp	pense	es for business use	of you	ur home <b>only</b> on line 30.						
8	Advertising		8			<b>19</b> Pension and profit-sharing plans		19			_	
9	Car and truck expe	enses (see				<b>20</b> Rent or lease (see page C-5):						
	page C-3)		9			a Vehicles, machinery, and equipment	·	20a			_	
10	Commissions and fe		10			<b>b</b> Other business property.	' F	20b			_	
11	Contract labor (see p		11 12			21 Repairs and maintenance	-	21 22			_	
12	Depletion		12			22 Supplies (not included in Part III)	-  -	22				
13	Depreciation and se					23 Taxes and licenses	- 11	23			-	
	expense deducti	``				24 Travel, meals, and entertainment: a Travel		24a				
	included in Part page C-4)	III) (see	13			<b>b</b> Meals and	·  -					
14	Employee benefit	nrograms				entertainment						
	(other than on lir		14			c Enter nondeduct-						
15	Insurance (other that		15			ible amount in- cluded on line 24b						
16	Interest:					(see page C-5)						
а	Mortgage (paid to bar	nks, etc.) .	16a			d Subtract line 24c from line 24b	.  -	24d			_	
b	Other		16b			25 Utilities	.  -	25			_	
17	Legal and professior	nal				26 Wages (less employment credits)	-	26			_	
18	services		17			27 Other expenses (from line 48 on page 2)		07				
	Office expense .		18	·				27 28				
28	I otal expenses beto	ore expense	es for k	ousiness use of home.	Add lin	nes 8 through 27 in columns	F	20			_	
29	Tentative profit (loss	) Subtract I	ine 28	from line 7				29				
29 30				me. Attach Form 8829				30				
31	Net profit or (loss).											
	• • • •				dule S	<b>E, line 2</b> (statutory employees,						
				er on Form 1041, line 3		}	L	31				
	• If a loss, you mus	t go to line	32.			J						
32	If you have a loss, c	heck the bo	ox that	describes your investment	nent in	this activity (see page C-6).						
	•					also on Schedule SE, line 2		32a 🗌 All				
	(statutory employees	s, see page	C-6). I	Estates and trusts, ente	er on F	orm 1041, line 3.		32b 🗌 So	me in	vestmer	nt is not	

• If you checked 32b, you must attach Form 6198.

For Paperwork Reduction Act Notice, see Form 1040 instructions.

**32b** Some investment is not at risk.

Sche	dule C (Form 1040) 2004				Pa	age <b>2</b>
Pa	rt III Cost of Goods Sold (see page C-6)					
33 34	Method(s) used to value closing inventory: <b>a</b> Cost <b>b</b> Cost or market <b>c</b> Was there any change in determining quantities, costs, or valuations between opening and closing in "Yes," attach explanation	vento	ory? If		, 	No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35				
36	Purchases less cost of items withdrawn for personal use	36				
37	Cost of labor. Do not include any amounts paid to yourself	37				
38	Materials and supplies	38				
39	Other costs	39				
40	Add lines 35 through 39	40				
41	Inventory at end of year	41				
42 Pa	<ul> <li>Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4</li> <li>Information on Your Vehicle. Complete this part only if you are claiming line 9 and are not required to file Form 4562 for this business. See the instant C-4 to find out if you must file Form 4562.</li> </ul>		ar or tr			
43 44	When did you place your vehicle in service for business purposes? (month, day, year) >/ Of the total number of miles you drove your vehicle during 2004, enter the number of miles you used you					
а	Business b Commuting c Othe	·				
45	Do you (or your spouse) have another vehicle available for personal use?		🗆	Yes		No
46	Was your vehicle available for personal use during off-duty hours?	• •	🗆	Yes		No
	Do you have evidence to support your deduction?			-	_	No
b	If "Yes," is the evidence written?	 or li	<u></u> L	Yes		No
Fa	Other Expenses. List below business expenses not included on lines 6–20					
			-			
			-			
			-			
			-			
			-			
			-			
48	Total other expenses. Enter here and on page 1, line 27	48				

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

Department of the Treasury

Internal Revenue Service Name of proprietor **Net Profit From Business** 

(Sole Proprietorship)

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

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

2004 Attachment Sequence No. 09A

OMB No 1545-0074

Social security number (SSN)

**General Information** Part I • Had business expenses of \$5,000 or • Had no employees during the year. less. • Are not required to file Form 4562, You May Use Depreciation and Amortization, for • Use the cash method of accounting. Schedule C-EZ this business. See the instructions Instead of Did not have an inventory at any for Schedule C, line 13, on page time during the year. C-4 to find out if you must file. Schedule C And You: Do not deduct expenses for **Only If You:** • Did not have a net loss from your business use of your home. husiness Do not have prior year unallowed Had only one business as a sole passive activity losses from this proprietor. business. B Enter code from pages C-7, 8, & 9 Α Principal business or profession, including product or service С D Employer ID number (EIN), if any Business name. If no separate business name, leave blank. E Business address (including suite or room no.). Address not required if same as on Form 1040, page 1. City, town or post office, state, and ZIP code Part II **Figure Your Net Profit** Gross receipts. Caution. If this income was reported to you on Form W-2 and the "Statutory 1 employee" box on that form was checked, see Statutory Employees in the instructions for 1 Schedule C, line 1, on page C-3 and check here 2 Total expenses (see instructions). If more than \$5,000, you must use Schedule C. 2 Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on 3 Form 1040, line 12, and also on Schedule SE, line 2. (Statutory employees do not report this amount on Schedule SE, line 2. Estates and trusts, enter on Form 1041, line 3.) 3 . . . . . Part III Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 2. When did you place your vehicle in service for business purposes? (month, day, year) 4 Of the total number of miles you drove your vehicle during 2004, enter the number of miles you used your vehicle for: 5 а No No 6 Was your vehicle available for personal use during off-duty hours? No No 7 **8a** Do you have evidence to support your deduction? Yes No **b** If "Yes," is the evidence written? No . . . . . . . . . Yes For Paperwork Reduction Act Notice, see Form 1040 instructions. Cat. No. 14374D Schedule C-EZ (Form 1040) 2004

#### SCHEDULE D (Form 1040)

### **Capital Gains and Losses**

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99) Name(s) shown on Form 1040 ► Attach to Form 1040. ► See Instructions for Schedule D (Form 1040).

▶ Use Schedule D-1 to list additional transactions for lines 1 and 8.

2004 Attachment Sequence No. 12 Your social security number

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

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

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

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

### Part III Summary

16	Combine lines 7 and 15 and enter the result. If line 16 is a loss, skip lines 17 through 20, and go to line 21. If a gain, enter the gain on Form 1040, line 13, and then go to line 17 below $\ldots$	16		
17	Are lines 15 and 16 <b>both</b> gains? Yes. Go to line 18. No. Skip lines 18 through 21, and go to line 22.			
18	Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> on page D-7 of the instructions	18		
19	Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> on page D-8 of the instructions	19		
20	<ul> <li>Are lines 18 and 19 both zero or blank?</li> <li>Yes. Complete Form 1040 through line 42, and then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 34 of the Instructions for Form 1040. Do not complete lines 21 and 22 below.</li> <li>No. Complete Form 1040 through line 42, and then complete the Schedule D Tax Worksheet on page D-9 of the instructions. Do not complete lines 21 and 22 below.</li> </ul>			
21	If line 16 is a loss, enter here and on Form 1040, line 13, the smaller of:         • The loss on line 16 or         • (\$3,000), or if married filing separately, (\$1,500)	21	(	)
	Note. When figuring which amount is smaller, treat both amounts as positive numbers.			
22	<ul> <li>Do you have qualified dividends on Form 1040, line 9b?</li> <li>Yes. Complete Form 1040 through line 42, and then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 34 of the Instructions for Form 1040.</li> <li>No. Complete the rest of Form 1040.</li> </ul>			

Schedule D (Form 1040) 2004
# SCHEDULE E

(Form 1	040)
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# **Supplemental Income and Loss**

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

OMB No. 1545-0074

2004 Attachment Sequence No. 13

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

► Attach to Form 1040 or Form 1041. ► See Instructions for Schedule E (Form 1040). Sequence No. 1

rour	social	security	numbe
		1	

Pa	rt I Income or Loss From Rent Schedule C or C-EZ (see page										rsonal	proper	ty, use	
1	1 List the type and location of each rental real estate property:						2 For each rental real estate property Yes N							
Α	A listed on line 1, did you use it during the tax yea purposes for more than						ear for	persona	al 🖌		-			
В							• 14 0	days <b>or</b> 6 of the total da		-	B			
С							fair	rental value? bage E-3.)	-		c			
Inc	ome:		A		Pro	perti B	es	С		(Add	<b>Tot</b> columns		and C.)	
3	Rents received	3								3				
4	Royalties received	4								4				
Exp	penses:													
5	Advertising	5												
6	Auto and travel (see page E-4).	6												
7	Cleaning and maintenance	7												
8	Commissions	8												
9	Insurance	9												
10	Legal and other professional fees	10												
11	Management fees	11												
12	mengage mereer paid to same,													
	etc. (see page E-4)	12								12				
13		13												
14	Repairs	14												
15	Supplies	15												
16	Taxes	16												
17	Utilities	17												
18	Other (list) ►													
		10												
		18												
		10								10				
	Add lines 5 through 18	19								19				
20	Depreciation expense or depletion (see page E-4)	20								20				
21	Total expenses. Add lines 19 and 20	21												
22	Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-4 to find out if you must file <b>Form 6198</b>	22												
23	Deductible rental real estate loss. <b>Caution.</b> Your rental real estate loss on line 22 may be limited. See page E-4 to find out if you must file <b>Form 8582.</b> Real estate professionals must complete line 43 on page 2	23	(	)	(		)	(	)					
24	Income. Add positive amounts sho	wn or	n line 22. Do n	ot inc	lude any	loss	es.			24				
25								total losses her	е	25 (			)	
26	<b>Total rental real estate and royalty in</b> If Parts II, III, IV, and line 40 on page line 17. Otherwise, include this amoun	2 do	not apply to yo	ou, als	so enter t	his a	mount	on Form 1040	,	26				
					-									

Sche	edule E (Fo	orm 1040) 2004						Attachr	ment Sequence	No. 13	5		Page 2
Nam	ie(s) showr	n on return. Do not ei	nter name and s	social security nu	mber if showr	n on other side	э.			Your	socia	I security	number
	ution. Th rt II	ne IRS compares Income or L which any amou	oss From	Partnership	os and S	Corporat	ions	Note. If y	ou report a lo	oss fro		at-risk a	ctivity for
27	loss fro	reporting any los m a passive activi answered "Yes,"	s not allowed ity (if that loss	in a prior year was not repo	r due to the rted on Forr	at-risk or ba m 8582), or i	sis lir	nitations, a j	orior year una	llowed	ł	Yes	🗆 No
28	<b>,</b>	,	(a) Name		<u> </u>	(b) Enter P partnership	S	(c) Check if foreign	<b>(d)</b> Emp identific numl	ation		(e) Ch any am not a	ount is
A	for S corporation partnership nu									nor a			
B													
C D													
		Passive Incon	ne and Loss	6			Nor	passive Ir	ncome and	Loss			
		ssive loss allowed orm 8582 if required)		ssive income Schedule K-1		onpassive loss Schedule K-1			ion 179 expense n from <b>Form 45</b>			onpassive m <b>Schedu</b>	
A													_
B C													_
D													_
	Totals		_										
	Totals	Jumns (g) and (j)	of line 29a		I					30			
31		plumns (f), (h), an					:			31	(		)
32	Total presult	partnership and here and include	S corporate in the total	tion income	or (loss).	Combine li	nes :	30 and 31.	Enter the	32			
Ра	rt III	Income or L	oss From I	Estates and	d Trusts								
33				<b>(a)</b> Na	me					i		Employer cation num	ber
A													
B		Pass	sive Incom	e and Loss				Non	passive Inc	ome	and I	Loss	
		sive deduction or los ach <b>Form 8582</b> if req	s allowed	(d)	Passive incom			(e) Deduction from Sched	n or loss		<b>f)</b> Othe	er income f redule K-1	
A													
B													
	Totals												
		plumns (d) and (f	) of line 34a							35			
		olumns (c) and (e	·							36	(		)
37		estate and trust in the total on			bine lines :		Ente	er the result	nere and	37			
Pa	rt IV	Income or L	oss From I	Real Estate				Conduits	(REMICs)-	-Res	sidua	l Holde	er
38	(#	a) Name		mployer tion number	Sched	ss inclusion fro <b>ules Q,</b> line 20 e page E-6)			ncome (net loss) <b>ules Q,</b> line 1b			ucome from ules Q, line	
39	Combi	ne columns (d) a	nd (e) only	Enter the root	It here and	l includa in	the t	total on line	41 below	39			
-	rt V	Summary			ant nere and		ule l			09			
40		m rental income	or (loss) fro	m Form 483	5. Also, cor	nplete line	42 b	elow		40			
41	Total in	come or (loss). Co	mbine lines 26	, 32, 37, 39, an	d 40. Enter th	ne result here	and	on Form 1040	, line 17 ►	41			
42	and fis (Form	ciliation of farmir shing income rep 1065), box 14 , code N; and Scl	oorted on Fo , code B;	orm 4835, lir Schedule K	ne 7; Sche (-1 (Form	dule K-1 1120S),	42						
43	profess anywhe	<b>ciliation for real</b> sional (see page f ere on Form 104 aterially participa	E-1), enter th 0 from all re	e net income ental real esta	or (loss) yo ate activitie:	u reported s in which	43						

### SCHEDULE EIC (Form 1040A or 1040)

Department of the Treasury Internal Revenue Service

Name(s) shown on return

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

**Earned Income Credit** 

Qualifying Child Information

• If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See back of schedule for details.

only if you have a qualifying child.

Complete and attach to Form 1040A or 1040

1040

Е

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

Q	ualifying Child Information	С	hild 1	Child 2					
1	<b>Child's name</b> If you have more than two qualifying children, you only have to list two to get the maximum credit.	First name	Last name	First name	Last name				
2	<b>Child's SSN</b> The child must have an SSN as defined on page 42 of the Form 1040A instructions or page 44 of the Form 1040 instructions unless the child was born and died in 2004. If your child was born and died in 2004 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate.								
3	Child's year of birth	Year If born after 1 and 4b; go to	1985, skip lines 4a line 5.	Year If born after and 4b; go to	1985, skip lines 4a 1 line 5.				
-	If the child was born before 1986— Was the child under age 24 at the end of 2004 and a student?	Go to line 5.	<b>No.</b> Continue	Go to line 5.	<b>No.</b> Continue				
t	Was the child permanently and totally disabled during any part of 2004?	<b>Yes.</b> Continue	<b>No.</b> The child is not a qualifying child.	<b>Continue</b>	<b>No.</b> The child is not a qualifying child.				
5	<b>Child's relationship to you</b> (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)								
6	<ul> <li>Number of months child lived with you in the United States during 2004</li> <li>If the child lived with you for more than half of 2004 but less than 7 months, enter "7."</li> <li>If the child was born or died in 2004 and your home was the child's home for the entire time he or she was alive during 2004, enter "12."</li> </ul>	Do not enter m	months ore than 12 months.	Do not enter m	months nore than 12 months.				

ТІР

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



SCHEDULE F (Form 1040)

# **Profit or Loss From Farming**

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

OMB No. 1545-0074

	tment of the Treasury al Revenue Service (99)	•	See Instr	uctions fo	or Sche	dule F (	Form 1	040).					chment Jence No	<b>. 14</b>
Name	e of proprietor						-			Social se	ecurity			
A Pri	ncipal product. Describe in one or two	words your	principal crop	o or activity	for the	current ta	x year.			B Enter	code	from	Part IV	
											•			
										D Emplo	oyer ID	num	ber (EIN	l), if any
<b>c</b> Ac	counting method:	(1) 🗌 Ca	ish	(2	2) 🗌 A	Accrual								
	d vou "motoviellu povticipate" in the	anaration	of this husin			lf "No"		ao E O for lin	-:+		100000	. г		
	d you "materially participate" in the													
Pa	rt I Farm Income—Cash N Do not include sales of		-											
1	Sales of livestock and other item	s you boug	ht for resale	ə		. 1								
2	Cost or other basis of livestock a	and other it	ems reporte	ed on line	1	. 2				_				
3	Subtract line 2 from line 1									. 3				
4	Sales of livestock, produce, grain			Í	d	·	1							
								b Taxable ar						
_							6	b Taxable ar	nount	6b				
7	Commodity Credit Corporation ( CCC loans reported under election			,						7a				
	CCC loans forfeited				• •	· · · ·		 c Taxable ar	· ·					
8	Crop insurance proceeds and ce				ie F-3):	1			nount					
	Amount received in 2004				· · ·	1	8	<b>b</b> Taxable ar	nount	8b				
	If election to defer to 2005 is atta				8d	Amount	deferre	d from 2003		. 8d				
9	Custom hire (machine work) inco									. 9				
10	Other income, including Federal ar	nd state gas	oline or fuel	tax credit	or refur	nd (see p	age F-3	3)		. 10				
11	Gross income. Add amounts in t													
Par	amount from page 2, line 51 . t II Farm Expenses—Cash		rual Meth	od Dou	 		 arsona	 Lor living e	I	► 11	ch as	tax	es ins	urance
ra	repairs, etc., on your ho			00. D0 1		nuue pe	13011a	i or inving e	shee	363 30	un as	lan	co, 110	urance
12	Car and truck expenses (see				25	Doncion	000	l profit-sh	oring					
12	page F-4—also attach Form 4562)	12							•	25				
13	Chemicals	13						see page F-						
14	Conservation expenses							inery, and e	,					
	(see page F-4)	14			4	ment .	·			26a				
15	Custom hire (machine work) .	15			b	Other (la	and, an	imals, etc.)		26b				
16	Depreciation and section 179					•		aintenance		27				
	expense deduction not claimed							nts purchase		28				
	elsewhere (see page F-4) .	16				-		arehousing		29				
17	Employee benefit programs other	17						ased		30 31				
19	than on line 25	18			31	Taxes . Utilities				32				
18 19	Feed purchased	19						ing, and medi		33				
20	Freight and trucking.	20						s (specify):	onio					
21	Gasoline, fuel, and oil	21			a					34a				
22	Insurance (other than health)	22			b					34b				
23	Interest:				c					34c				
	Mortgage (paid to banks, etc.).	23a			d					34d				
	Other	23b			e					34e				
24	Labor hired (less employment credits)	24			f					34f				
		1.0.1								25				
35	Total expenses. Add lines 12 th	-								▶ 35				
36	Net farm profit or (loss). Subtract Schedule SE, line 1. If a loss, yo									n 36				
37	If you have a loss, you <b>must</b> check	-											stmont is	

If you checked 37a, enter the loss on Form 1040, line 18, and also on Schedule SE, line 1.
 If you checked 37b, you must attach Form 6198.

37a ∐ All investment is at risk.
37b ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Page	2

Pa	art III Farm Income—Accrual Method (see page F-6) Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; r 4797 and do not include this livestock on line 46 below.	repor	t these sales on	Form
38	Sales of livestock, produce, grains, and other products during the year	38		
39a	a Total cooperative distributions (Form(s) 1099-PATR) <b>39a</b> 39b Taxable amount	39b		

40a	Agricultural program payments	4	0b	Taxable amour	nt 🖌	40b		
41	Commodity Credit Corporation (CCC) loans:				1			
а	CCC loans reported under election				4	41a		
b	CCC loans forfeited	4	1c	Taxable amour	nt 🗳	41c		
42	Crop insurance proceeds				. -	42		
43	Custom hire (machine work) income				. -	43		
44	Other income, including Federal and state gasoline or fuel tax credit or refun	ıd				44		
45	Add amounts in the right column for lines 38 through 44					45		
46	Inventory of livestock, produce, grains, and other products at beginning of the year	46						
47	Cost of livestock, produce, grains, and other products purchased during the year	47						
48	Add lines 46 and 47	48			_			
49	Inventory of livestock, produce, grains, and other products at end of year	49						
50	Cost of livestock, produce, grains, and other products sold. Subtract line 49	from line	e 48'	*		50		
51	Gross income. Subtract line 50 from line 45. Enter the result here and on pa	age 1, lin	e 11			51		
*lf vo	u use the unit-livestock-price method or the farm-price method of valuing inv	entorv ar	nd th	ne amount on l	ine 49	9 is la	rger than the amou	int on

line 48, subtract line 48 from line 49. Enter the result on line 50. Add lines 45 and 50. Enter the total on line 51.

### Part IV Principal Agricultural Activity Codes



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

• Your principal source of income is from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis or

• You are engaged in the business of breeding, raising, and caring for dogs, cats, or other pet animals.

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

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

### **Crop Production**

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

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

### Animal Production

- 112111 Beef cattle ranching and farming
- 112112 Cattle feedlots112120 Dairy cattle and milk production
- 112210 Hog and pig farming
- 112300 Poultry and egg product
- Poultry and egg production
- 112400 Sheep and goat farming
- 112510 Animal aquaculture
- 112900 Other animal production

### Forestry and Logging

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

Schedule R (Form 1040)	Credit for the Elderly or the Disabled	OMB No. 1545-0074
Department of the Treasury Internal Revenue Service (99)	Attach to Form 1040. See Instructions for Schedule R (Form 1040).	Attachment Sequence No. 16
Name(s) shown on Form 1040		social security number
You may be able to take the	nis credit and reduce your tax if by the end of 2004:	
• You were age 65 or olde	r or • You were under age 65, you retired on permanent and to	tal disability, and
	you received taxable disability income.	
But you must also meet of	S can figure the credit for you. See page R-1.	
	for Your Filing Status and Age	
If your filing status is:	And by the end of 2004: C	heck only one box:
Single, Head of household, or	<b>1</b> You were 65 or older	1 🛛
Qualifying widow(er)	2 You were under 65 and you retired on permanent and total d	isability 2
	<b>3</b> Both spouses were 65 or older	3 🔲
	4 Both spouses were under 65, but only one spouse ret permanent and total disability	
Married filing jointly	5 Both spouses were under 65, and both retired on permanent a disability	
	6 One spouse was 65 or older, and the other spouse was under retired on permanent and total disability	
	7 One spouse was 65 or older, and the other spouse was under <b>not</b> retired on permanent and total disability	
Married filing	8 You were 65 or older and you lived apart from your spouse 1 2004	for all of ... <b>8</b> □
separately	9 You were under 65, you retired on permanent and total disabi you lived apart from your spouse for all of 2004	
Did you check box 1, 3, 7,	fes Skip Part II and complete Part III on back.	
	No> Complete Parts II and III.	
Part II Statement of P	ermanent and Total Disability (Complete only if you checked box 2,	4, 5, 6, or 9 above.)
	's statement for this disability for 1983 or an earlier year, or you file rs after 1983 and your physician signed line B on the statement, <b>and</b>	ed or got a
2 Due to your continue in 2004, check this b	d disabled condition, you were unable to engage in any substantial ga	

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

Schedule R (Form 1040) 2004

Par	rt III Figure Your Credit	
10	If you checked (in Part I):       Enter:         Box 1, 2, 4, or 7         \$5,000         Box 3, 5, or 6         \$7,500         Box 8 or 9         \$3,750	. 10
	Did you check       Yes       You must complete line 11.         box 2, 4, 5, 6,       No       Enter the amount from line 10 on line 12 and go to line 13.	
	<ul> <li>If you checked (in Part I):</li> <li>Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.</li> <li>Box 2, 4, or 9, enter your taxable disability income.</li> <li>Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.</li> </ul>	. 11
TP	For more details on what to include on line 11, see page R-3.	
12	If you completed line 11, enter the <b>smaller</b> of line 10 or line 11; <b>all others,</b> enter the amount from line 10	he 12
13	Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2004.	
а	Nontaxable part of social security benefits and         Nontaxable part of railroad retirement benefits         treated as social security (see page R-3).	
b	Nontaxable veterans' pensions and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see page R-3).	
	Add lines 13a and 13b. (Even though these income items are not taxable, they <b>must</b> be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c	
14	Enter the amount from Form 1040,         14           line 37         .	
15	If you checked (in Part I):       Enter:         Box 1 or 2       \$7,500         Box 3, 4, 5, 6, or 7       \$10,000         Box 8 or 9       \$5,000	
16	Subtract line 15 from line 14. If zero or	
17	less, enter -0-       .	
		18
18 19	Subtract line 18 from line 12. If zero or less, stop; you cannot take the credit. Otherwis	se,
20	go to line 20	. 19
20		
21 22	Enter the amount from Form 1040, line 4521Add the amounts from Form 1040, lines 46 and 47, and enter the total22	
23	the total	. 23
24	Credit for the elderly or the disabled. Enter the smaller of line 20 or line 23 here an	nd
	on Form 1040, line 48	. 24

SCHEDULE SE	
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Department of the Treasury

. Internal Revenue Service

(Form 1040)

# **Self-Employment Tax**

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

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

### Who Must File Schedule SE

You must file Schedule SE if:

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

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

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

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



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

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1	
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report	2	
3	Combine lines 1 and 2	3	
4	<b>Net earnings from self-employment.</b> Multiply line 3 by 92.35% (.9235). If less than \$400, <b>do not</b> file this schedule; you do not owe self-employment tax	4	
5	Self-employment tax. If the amount on line 4 is:		
	• \$87,900 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 57.	5	
	• More than \$87,900, multiply line 4 by 2.9% (.029). Then, add \$10,899.60 to the $\int$ result. Enter the total here and on <b>Form 1040, line 57.</b>		
6	Deduction for one-half of self-employment tax.       Multiply line 5 by         50% (.5).       Enter the result here and on Form 1040, line 30       6		

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule SE (Form 1040) 2004	Attachment Sequence No. 17	Page <b>2</b>
Name of person with <b>self-employment</b> income (as shown on Form 1040)	Social security number of person with <b>self-employment</b> income ►	

### Section B—Long Schedule SE

### Part I Self-Employment Tax

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

Α	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 <b>other</b> net earnings from self-employment, check here and continue with Part I	

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form		
	1065), box 14, code A. Note. Skip this line if you use the farm optional method (see page SE-4)	1	

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

Deduction for one-half of self-employment tax. Multiply line 12 by 13 50% (.5). Enter the result here and on Form 1040, line 30 . . .

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

<b>Farm Optional Method.</b> You may use this r than \$2,400 or (b) your net farm profits <sup>2</sup> were				
14 Maximum income for optional methods		14	1,600	00
<b>15</b> Enter the <b>smaller</b> of: two-thirds (%) of include this amount on line 4b above .	15			
<b>Nonfarm Optional Method.</b> You may use this method <b>only</b> if <b>(a)</b> your net nonfarm profits <sup>3</sup> were less than \$1,733 and also less than 72.189% of your gross nonfarm income <sup>4</sup> <b>and (b)</b> you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years.				
Caution. You may use this method no more	han five times.			
<b>16</b> Subtract line 15 from line 14		16		
<b>17</b> Enter the <b>smaller</b> of: two-thirds ( <sup>2</sup> / <sub>3</sub> ) of g on line 16. Also include this amount on I	17			
<sup>1</sup> From Sch. F, line 11, and Sch. K-1 (Form 1065), box 14, code B. <sup>3</sup> From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065-B), box 9.			ox 14, code A; an	d
<sup>2</sup> From Sch. F, line 36, and Sch. K-1 (Form 1065), box 14, code A. <sup>4</sup> From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 106 K-1 (Form 1065-B), box 9.			x 14, code C; and	Sch.

13

-, line 36, and Sch. K-1 (Form 1065),	*From Sch. C, line /; Sch. C-EZ, line 1; Sch. K-1 (Form 10
le A.	K-1 (Form 1065-B), box 9.



# **Employee Business Expenses**

See separate instructions.Attach to Form 1040.

OMB No. 1545-0139

Your name

Occupation in which you incurred expenses

Social security number

### Part I Employee Business Expenses and Reimbursements

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

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

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

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

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

8	Subtract line 7 from line 6. If zero or less, enter -0 However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7	8					
	<b>Note:</b> If <b>both columns</b> of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.						
9	In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 70% (.70) instead of 50%. For details, see instructions.)	9					
10	Add the amounts on line 9 of both columns and enter the total here <b>Schedule A (Form 1040), line 20.</b> (Reservists, qualified performing local government officials, and individuals with disabilities: See the ir on where to enter the total.)	artis struc	ts, fee-basis state tions for special ru	or	10		
	· · · · · · · · · · · ·					- 0100	

For Paperwork Reduction Act Notice, see instructions.

-	0100	(0004)	
-orm	2100	(2004)	

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

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

22	Multiply line 13 by 37.5¢ (.375) .		 	 22				
Section C—Actual Expenses			hicle 1	(b) Vehicle 2				
23	Gasoline, oil, repairs, vehicle insurance, etc.	23						
24a	Vehicle rentals	24a			-			
b	Inclusion amount (see instructions) .	24b						
с	Subtract line 24b from line 24a	24c						
25 26	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions) Add lines 23, 24c, and 25	25 26						
27	Multiply line 26 by the percentage on line 14	27						
28	Depreciation (see instructions) .	28						
29	Add lines 27 and 28. Enter total here and on line 1.	29						

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

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

	<b>(a)</b> Ve	hicle 1	(b) Vehicle 2					
30								
31								
32								
33								
34								
35								
36								
37								
38								

Form <b>2106-EZ</b>
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Department of the Treasury Internal Revenue Service (99)

Dort I

# **Unreimbursed Employee Business Expenses**

OMB No. 1545-1441
2004
Attachment Sequence No. <b>54A</b>

Your name	Occupation in which you incurred expenses	Social security number

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

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

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

Ра	rt I Figure Your Expenses		
1	Vehicle expense using the standard mileage rate. Complete Part II and multiply line 8a by 37.5¢ (.375)	1	
2	Parking fees, tolls, and transportation, including train, bus, etc., that <b>did not</b> involve overnight travel or commuting to and from work	2	
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Do not</b> include meals and entertainment	3	
4	Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4	
5	Meals and entertainment expenses: $\qquad \qquad \qquad$	5	
6	<b>Total expenses.</b> Add lines 1 through 5. Enter here and <b>on line 20 of Schedule A (Form 1040).</b> (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6	

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

For I	Paperwork Reduction Act Notice, see page	. 4.	Cat. No	o. 20604Q			Forr	n <b>2106-E</b>	<b>Z</b> (2004)
b	If "Yes," is the evidence written?							☐ Yes	🗌 No
11a	Do you have evidence to support your	deduction?.						Yes	🗌 No
10	Was your vehicle available for personal	use during off-du	uty hours?					☐ Yes	🗌 No
9	Do you (or your spouse) have another v	vehicle available f	or personal use? .					☐ Yes	🗌 No
а	Business	Commuting .		<b>c</b> O	ther				
8	Of the total number of miles you drove your vehicle during 2004, enter the number of miles you used your vehicle for:								
7	When did you place your vehicle in ser	vice for business	use? (month, day,	, year) 🕨 💷		/		/	

	RECTED	(99)				
Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0145	Noti	ce to Shareholder of Long-Term Capita			
	20 <b>04</b> Form <b>2439</b>	For calendar year 2004, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning, 2004, and ending, 20				
Identification number of RIC or REIT	1a Total undistributed I	ong-term	capital gains	Сору А		
Shareholder's identifying number	1b Unrecaptured secti	on 1250 g	gain	Attach to Form 1120-RIC or Form 1120-REIT		
Shareholder's name, address, and ZIP code	1c Section 1202 gain		1d Collectibles (28%) gain			
	2 Tax paid by the RIG	C or REIT on the box 1a gains		For Instructions and Paperwork Reduction Act		
- 0420				Notice, see back of Copies A and D.		

Form **2439** 

Cat. No. 11858E

Department of the Treasury - Internal Revenue Service

	2441		Child a	nd Dependen	t Care	Expenses			OMB No. 1545	5-0068
orm				Attach to Formattach	orm 1040.				200	4
	tment of the Treasur			See separate	instruction	s.			Attachment Sequence No	21
	e(s) shown on For	. /						Your soci	ial security num	
									1 I 1 I 1 I	
Bef	ore you beg	i <b>n:</b> You n	eed to understand	•			age <sup>·</sup>			
D	ependent C	are Bene	fits	Qualifyin	g Persor	ı(s)		• Qı	alified Exp	enses
Ра			anizations Who P re space, use the l			ust complete th	nis pa	art.		
1	(a) Care provi name	der's	(number, street	<b>(b)</b> Address , apt. no., city, state, and	d ZIP code)	(c) Identify (SSN	ing nur or EIN)	nber	(d) Amount paid (see instruction	
					· · · · · · · · · · · · · · · · · · ·	``````				
						Complete only	Part			
			id you receive lent care benefits?							
						Complete Part				
			vided in your home, yo		ment taxes	s. See the instruct	ions fo	or Form 1	040, line 61.	
Pai 2			and Dependent	•	then two	qualifying paraon		the inet	ruotiono	
2	Information		qualifying person(s Qualifying person's name	J. II you have more				1	alified expenses	vou
	Fi		addinying person's name	Last	(d)	Qualifying person's so security number	ciai	incurred a	and paid in 2004 n listed in column	for the
3	Add the amo	ounts in co	lumn (c) of line 2. Do	not enter more that	n \$3.000 f	or one qualifving				
	person or \$6	,000 for tw	o or more persons. If	you completed Par	t III, enter					
_							3			
4	•		ome. See instruction				4			
5		•••••	enter your spouse's ne instructions); all o				5			
6			ine 3, 4, or 5				6			
7			Form 1040, line 37							
8			imal amount shown l		to the amo	ount on line 7				
	If line	7 is:		If line 7 is:	:					
	Over	But not over	Decimal amount is	-	But not over	Decimal amount is				
		)—15,000	.35	\$29,000-3		.27				
		—17,000	.34	31,000—3		.26				
		—19,000	.33	33,000—3	-	.25	8		×	•
		—21,000	.32	35,000—3	,	.24				
		-23,000	.31	37,000—3	-	.23				
		-25,000	.30	39,000-4		.22				
		-27,000	.29	41,000-4	-	.21				
	27,000	—29,000	.28	43,000—ľ		.20				
9	Multiply line	6 by the c	lecimal amount on li	ne 8. If you paid 20	03 expen	ses in 2004. see				
5	the instruction	ons					9			
0			Form 1040, line 45,				10			
1			dependent care exp							
_	nere and on	Form 104	<u>0, line 47</u>		<u> </u>		11			

For Paperwork Reduction Act Notice, see page 4 of the instructions. Cat. No. 11862M Form 2441 (2004)

Form	2441 (2004)		Page <b>2</b>
Pa	rt III Dependent Care Benefits		
12	Enter the total amount of <b>dependent care benefits</b> you received in 2004. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. <b>Do not</b> include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	12	
13	Enter the amount forfeited, if any (see the instructions)	13	
14	Subtract line 13 from line 12	14	
15 16 17 18	Enter the total amount of qualified expenses incurred in 2004 for the care of the qualifying person(s)       15         Enter the smaller of line 14 or 15       16         Enter the smaller of line 14 or 15       17         Enter the amount shown below that applies to you.       17         If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5).       18         If married filing separately, see the instructions for the amount to enter.       18         All others, enter the amount from line 17.       19	-	
19 20	Enter the smallest of line 16, 17, or 18	20	
21 22	Subtract line 20 from line 14	22	
23 24 25	Deductible benefits. Enter the smallest of line 19, 20, or 22. Also, include this amount on the appropriate line(s) of your return (see the instructions)       24         Enter the smaller of line 19 or 22       24         Enter the amount from line 23       25	23	
26 27	<b>Excluded benefits.</b> Subtract line 25 from line 24. If zero or less, enter -0 <b>Taxable benefits.</b> Subtract line 26 from line 21. If zero or less, enter -0 Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, enter "DCB"	26	
	To claim the child and dependent care		

# I o claim the child and dependent car credit, complete lines 28–32 below.

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

Form **2441** (2004)

Form **34668** Department of the Treasury Internal Revenue Service

Name(s) shown on return

# **Investment Credit**

► Attach to your tax return.

2004 Attachment Sequence No. 52

OMB No. 1545-0155

Identifying number

### Part I Current Year Credit

1	Rehabilitation credit (see instructions for requirements that must be met):			
а	Check this box if you are electing under section $47(d)(5)$ to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. <b>Note:</b> <i>This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent</i>			
	Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:			
b	Pre-1936 buildings         \$         × 10% (.10)           Certified historic structures         \$         × 20% (.20)	1b		
С		1c		
	(1) Enter the assigned NPS project number or the pass-through entity's			
	employer identification number (see instructions)			
	(2) Enter the date that the NPS approved the Request for Certification of			
ام	Completed Work (see instructions).			
a	(1) Enter the date on which the 24- or 60-month measuring period begins/ and ends/			
	(2) Enter the adjusted basis of the building as of the beginning date above			
	(or the first day of your holding period, if later).			
	(3) Enter the amount of the qualified rehabilitation expenditures incurred,			
	or treated as incurred, during the period on line 1d(1) above \$\$			
е	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) .	1e		
2	Energy credit. Enter the basis of energy property placed in			
	service during the tax year (see instructions)	2		
3	Reforestation credit. Enter the amortizable basis of qualified	3		
л	timber property acquired before $10/23/04$ (see instructions) $\pm 10\%$ (.10) Credit from cooperatives. Enter the unused investment credit from cooperatives	4		
4 5	Current year credit. Add lines 1b through 4	5		
-	t II Allowable Credit (See Who must file Form 3800 to find out if you complete Parl	-	file Form 3800.	)
6	Regular tax before credits:			,
	• Individuals. Enter the amount from Form 1040, line 43			
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part			
	I, line 1; or the applicable line of your return			
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines			
	1a and 1b, or the amount from the applicable line of your return	6		
7	Alternative minimum tax: Enter the alternative minimum tax (AMT) from the following line of the			
	appropriate form or schedule	7		
	Individuals: Form 6251, line 35			
	Corporations: Form 4626, line 14     Corporations: Form 1041, Schedule I, line 56     Corporations: Form 1041, Schedule I, line 56			
8				
	Add lines 6 and 7	8		
-	Add lines 6 and 7         .	8		
9a b	Foreign tax credit	8		
9a	Foreign tax credit         9a           Credits from Form 1040, lines 47 through 53.         9b	8		
9a b	Foreign tax credit9aCredits from Form 1040, lines 47 through 53.9bPossessions tax credit (Form 5735, line 17 or 27)9cCredit for fuel from a nonconventional source9d	8		
9a b c	Poreign tax credit         9a           Credits from Form 1040, lines 47 through 53.         9b           Possessions tax credit (Form 5735, line 17 or 27)         9c	-		
9a b c d e f	Foreign tax credit9aCredits from Form 1040, lines 47 through 53.9bPossessions tax credit (Form 5735, line 17 or 27)9cCredit for fuel from a nonconventional source9dQualified electric vehicle credit (Form 8834, line 20)9eAdd lines 9a through 9e9e	9f		
9a b c d e f 10	Foreign tax credit       9a         Credits from Form 1040, lines 47 through 53.       9b         Possessions tax credit (Form 5735, line 17 or 27)       9c         Credit for fuel from a nonconventional source       9d         Qualified electric vehicle credit (Form 8834, line 20)       9e         Add lines 9a through 9e       9e         Net income tax. Subtract line 9f from line 8. If zero, skip lines 11 through 14 and enter -0- on line 15	-		
9a b c d f 10	Foreign tax credit       9a         Credits from Form 1040, lines 47 through 53.       9b         Possessions tax credit (Form 5735, line 17 or 27)       9c         Credit for fuel from a nonconventional source       9d         Qualified electric vehicle credit (Form 8834, line 20)       9d         Add lines 9a through 9e       9         Net income tax. Subtract line 9f from line 8. If zero, skip lines 11 through 14 and enter -0- on line 15       11	9f		
9a b c f 10 11	Foreign tax credit       9a         Credits from Form 1040, lines 47 through 53.       9b         Possessions tax credit (Form 5735, line 17 or 27)       9c         Credit for fuel from a nonconventional source       9d         Qualified electric vehicle credit (Form 8834, line 20)       9d         Add lines 9a through 9e       9e         Net income tax. Subtract line 9f from line 8. If zero, skip lines 11 through 14 and enter -0- on line 15       11         Net regular tax. Subtract line 9f from line 6. If zero or less, enter -0-       11         Enter 25% (.25) of the excess, if any, of line 11 over \$25,000 (see instructions)       12	9f		
9a b c f 10 11 12 13	Foreign tax credit       9a         Credits from Form 1040, lines 47 through 53.       9b         Possessions tax credit (Form 5735, line 17 or 27)       9c         Credit for fuel from a nonconventional source       9d         Qualified electric vehicle credit (Form 8834, line 20)       9d         Add lines 9a through 9e       9e         Net income tax. Subtract line 9f from line 8. If zero, skip lines 11 through 14 and enter -0- on line 15       11         Inter 25% (.25) of the excess, if any, of line 11 over \$25,000 (see instructions)       12         Tentative minimum tax (see instructions)       13	9f 10		
9a b c d f 10 11 12 13 14	Foreign tax credit9aCredits from Form 1040, lines 47 through 53.9bPossessions tax credit (Form 5735, line 17 or 27)9cCredit for fuel from a nonconventional source9dQualified electric vehicle credit (Form 8834, line 20)9eAdd lines 9a through 9e9eAdd lines 9a through 9e91Net income tax. Subtract line 9f from line 8. If zero, skip lines 11 through 14 and enter -0- on line 15Net regular tax. Subtract line 9f from line 6. If zero or less, enter -0-Enter 25% (.25) of the excess, if any, of line 11 over \$25,000 (see instructions)Tentative minimum tax (see instructions)Enter the greater of line 12 or line 13	9f 10 14		
9a b c f 10 11 12 13 14	Foreign tax credit9aCredits from Form 1040, lines 47 through 53.9bPossessions tax credit (Form 5735, line 17 or 27)9cQualified electric vehicle credit (Form 8834, line 20)9dAdd lines 9a through 9e9eAdd lines 9a through 9e9eNet income tax. Subtract line 9f from line 8. If zero, skip lines 11 through 14 and enter -0- on line 15Net regular tax. Subtract line 9f from line 6. If zero or less, enter -0-Enter 25% (.25) of the excess, if any, of line 11 over \$25,000 (see instructions)Tentative minimum tax (see instructions)Enter the greater of line 12 or line 13Subtract line 14 from line 10. If zero or less, enter -0-	9f 10		
9a b c d f 10 11 12 13 14	Foreign tax credit9aCredits from Form 1040, lines 47 through 53.9bPossessions tax credit (Form 5735, line 17 or 27)9cCredit for fuel from a nonconventional source9dQualified electric vehicle credit (Form 8834, line 20)9eAdd lines 9a through 9e9eAdd lines 9a through 9e91Net income tax. Subtract line 9f from line 8. If zero, skip lines 11 through 14 and enter -0- on line 15Net regular tax. Subtract line 9f from line 6. If zero or less, enter -0-Enter 25% (.25) of the excess, if any, of line 11 over \$25,000 (see instructions)Tentative minimum tax (see instructions)Enter the greater of line 12 or line 13	9f 10 14		

Form **38000** Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

# **General Business Credit**

See instructions on pages 3 and 4.
 Attach to your tax return.



Identifying number

Par	t I Current Year Credit		
1a	Current year investment credit (Form 3468)	1a	
b	Current year work opportunity credit (Form 5884)	1b	
с	Current year welfare-to-work credit (Form 8861)	1c	
d	Current year credit for alcohol used as fuel (Form 6478).	1d	
е	Current year credit for increasing research activities (Form 6765)	1e	
f	Current year low-income housing credit (Form 8586)	1f	
g	Current year enhanced oil recovery credit (Form 8830)	1g	
h	Current year disabled access credit (Form 8826)	1h	
i	Current year renewable electricity production credit (Form 8835, Section A only)	1i	
j	Current year Indian employment credit (Form 8845)	1j	
k	Current year credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846)	1k	
I	Current year orphan drug credit (Form 8820)	11	
m	Current year new markets credit (Form 8874)	1m	
n	Current year credit for small employer pension plan startup costs (Form 8881)	<u>1n</u>	
0	Current year credit for employer-provided child care facilities and services (Form 8882)	10	
р	Current year biodiesel fuels credit (Form 8864)	1p	
q	Current year low sulfur diesel fuel production credit (Form 8896)	1q	
r	Current year credit for contributions to selected community development corporations (Form 8847)	1r	
S	Current year trans-Alaska pipeline liability fund credit (see instructions).	1s	
t	Current year general credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1t 2	
2	Current year credit. Add lines 1a through 1t	3	
3	Passive activity credits included on line 2 (see instructions)	4	
4	Subtract line 3 from line 2	5	
5	Passive activity credits allowed for 2004 (see instructions)	6	
6 7	Carryforward of general business credit to 2004. See instructions for the schedule to attach Carryback of general business credit from 2005 (see instructions)	7	
8	Current year credit. Add lines 4 through 7	8	
	t II Allowable Credit		
9	Regular tax before credits (see instructions)	9	
10	Alternative minimum tax (see instructions)	10	
11	Add lines 9 and 10	11	
12a	Foreign tax credit.		
b	Credits from Form 1040, lines 47 through 53         1         12b		
c	Possessions tax credit (Form 5735, line 17 or 27)		
d	Credit for fuel from a nonconventional source		
e	Qualified electric vehicle credit (Form 8834, line 20)		
	Add lines 12a through 12e	12f	
13	Net income tax. Subtract line 12f from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18	13	
14	Net regular tax. Subtract line 12f from line 9. If zero or less, enter -0- 14		
15	Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions) 15		
16	Tentative minimum tax (see instructions)		
17	Enter the greater of line 15 or line 16	17	
18	Subtract line 17 from line 13. If zero or less, enter -0	18	
19	<b>Credit allowed for the current year.</b> Enter the <b>smaller</b> of line 8 or line 18 here and on Form 1040, line 54; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 19 is smaller than line 8, see instructions. <b>Individuals, estates, and trusts:</b> See instructions if claiming the research credit. <b>C corporations:</b> See Schedule A if claiming any regular investment credit carryforward and the line 19 instructions if there has been an ownership change, acquisition, or reorganization	19	

For Paperwork Reduction Act Notice, see page 2.



Department of the Treasury

Internal Revenue Service

# **Credit for Federal Tax Paid on Fuels**

See the Instructions on page 3.



Name (as shown on your income tax return)

Taxpayer identification number

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

### 1 Nontaxable Use of Gasoline and Gasohol

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
Off highway business use of seealing		<b>• • • • •</b>	)	\$	
On-highway business use of gasoline		\$ .184			
Use of gasoline on a farm for farming purposes		.184			362
Other poptoveble use of goodline		.184			
Other nontaxable use of gasoline		.184	)		
10% gasohol		.132		\$	359
7.7% gasohol		.14396			375
5.7% gasohol		.15436			376
	Other nontaxable use of gasoline           10% gasohol           7.7% gasohol	Off-highway business use of gasoline	Off-highway business use of gasoline\$ .184Use of gasoline on a farm for farming purposes.184Other nontaxable use of gasoline.18410% gasohol.1327.7% gasohol.14396	Off-highway business use of gasoline\$ .184GailonsUse of gasoline on a farm for farming purposes.184.184Other nontaxable use of gasoline.184.18410% gasohol.132.14396	Off-highway business use of gasolineof useRateGallonsAmount of creditUse of gasoline on a farm for farming purposes.184.184.184Other nontaxable use of gasoline.184.184.18410% gasohol.132.132\$7.7% gasohol.14396.14396.14396

#### 2 Nontaxable Use of Aviation Gasoline

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

#### 3 Nontaxable Use of Undyed Diesel Fuel

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

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

Exception. If any of the diesel fuel included in this claim did contain visible evidence of dye, attach a detailed explanation and check here
Caution: Claims cannot be made on line 3 for diesel fuel used to a the discussion of the diesel fuel used to a the discussion of the diesel fuel used to a the discussion of the diesel fuel used to a the discussion of the diesel fuel used to a the discussion of the diesel fuel used to a the discussion of the diesel fuel used to a the discussion of the discussion

	on a farm for farming purposes. Only registered ultimate vendors may make those claims (see line 6).			(c) Gallons	(a) Amount of credit		(e) CRN
	vendors may make those claims (see line o).		\$.244	۱	\$		360
а	Nontaxable use		.244	<u> </u>			300
							353
b	Use in trains		.20				000
_			47				350
С	Use in certain intercity and local buses		.17				

#### 4 Nontaxable Use of Undyed Kerosene

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

Claimant certifies that the kerosene did not contain visible <b>Exception.</b> If any of the kerosene included in this claim <b>did</b> here	d contain v	visible evidence	•	•	
<b>Caution:</b> Claims cannot be made on line 4 for kerosene used on a farm for farming purposes or for kerosene sold from a blocked pump. Only registered ultimate vendors may make those claims (see line 7).	(a) Type	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
		\$.244	1	\$	346
Nontaxable use		.244	<u> </u>		340

For Paperwork Reduction Act Notice, see the instructions.



5	Nontaxable Use of Aviation Fuel					
		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Use in commercial aviation (other than foreign trade)		\$.175		\$	355
b	Other nontaxable use		.219			369
С	Other nontaxable uses		.044			377
			.044			1

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

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

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

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

				(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Use on a farm for farming purposes		\$	.244	)	\$	360
b	Use by a state or local government			.244	Ĵ		
7	Sales by Registered Ultimate Vendors of Undyed K				egistration No. ► Registration No. ►		

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

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

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of crea	(e) lit CRN
					\$	
а	Use on a farm for farming purposes		\$.244			
						346
b	Use by a state or local government		.244	<pre>}</pre>		340
С	Sales from a blocked pump		.244	J		

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

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

#### 9 Gasohol Blending

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

		(-)	Gallo	ons of		_ (d) Amount of credit (col. (a) × col. (b))		
		(a) Rate	(b) Gasoline	(c) Alcohol				(e) CRN
а	10% gasohol	\$ .03734				\$		356
b	7.7% gasohol	.02804						357
с	5.7% gasohol	.02031						363
10	<b>Total income tax credit claimed.</b> Add lines 1 throug Form 1040, line 69 (also check box b on line 69); Form 28g; Form 1120S, line 23c; Form 1041, line 24g; or th	\$						

	4569	l	Depreciation	and Am	ortizati	on		OMB No. 1545-0172
	4562	(1	ncluding Informa					2004
	ment of the Treasury I Revenue Service	► See	separate instructions.	Attach	to your tax	return.		Attachment Sequence No. 67
Name	(s) shown on return		Busine	ess or activity to w	hich this form	relates		Identifying number
Par	t I Election	To Expense C	ertain Property Un	der Section	179			
			sted property, comp			complete Part	Ι.	
1	Maximum amount	. See page 2 of	the instructions for a h	igher limit for o	certain busi	nesses	1	\$102,000
2	Total cost of sect	ion 179 property	/ placed in service (se	e page 3 of the	ne instructio	ons)	2	
3 4	Threshold cost of Reduction in limita	3 4	\$410,000					
5	Dollar limitation fo							
		age 3 of the inst a) Description of pro	ructions	(b) Cost (busines			5	
6						(0) 2100100 0001		
0								
7	Listed property F	nter the amount	t from line 29		7			
8			property. Add amoun		• – – – –	and 7	8	
9			naller of line 5 or line				9	
10			n from line 13 of your				10	
11			maller of business incom				11	
12			Add lines 9 and 10, b	•	,	· / /	12	
13			2005. Add lines 9 and					
Note			w for listed property.					
Par			llowance and Othe			ot include liste	d pro	operty.)
14	Special depreciati during the tax year		r qualified property (ot			laced in service	14	
15			(1) election (see page				15	
16			RS) (see page 4 of the				16	
			(Do not include list					ns )
i di				Section A	(000 pag		GOLIC	
17	MACPS doduction	no for accoto pla			a boforo 2	004	17	
18			aced in service in tax 58(i)(4) to group any as		-			
10	into one or more o	general asset ac	counts, check here .			<b>&gt;</b>		
			d in Service During				ciati	on System
(a)	Classification of propert	y (b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convent	ion (f) Metho	d	(g) Depreciation deduction
19a	3-year property							
b	5-year property							
С	7-year property							
d	10-year property							
е	15-year property							
f	20-year property							
g	25-year property			25 yrs.		S/L		
h	Residential rental			27.5 yrs.	MM	S/L		
	property			27.5 yrs.	MM	<u> </u>		
i	Nonresidential rea property	al		39 yrs.	MM MM	<u> </u>		
		Assets Placed	in Service During 20	004 Tax Year			recia	tion Svstem
20a	Class life		<b></b>			5/L		
	12-year			12 yrs.		S/L		
	40-year			40 yrs.	MM	5/L		
		(see page 8 d	of the instructions)					
21	Listed property. E						21	
21 22			lines 14 through 17, lir		in column	(a) and line 21		
	Enter here and on	the appropriate	lines of your return. Pa	rtnerships and	S corporati		22	
23			ced in service during ibutable to section 26		ar, <b>23</b>			

For Paperwork Reduction Act Notice, see separate instructions.

		/														. «go 🗕
Ра			Property (Ind								lar tele	phone	s, cert	ain coi	nputer	rs, and
	•	•	ty used for er for any vehicle						,		r dedu	ctina le	asa avr	nonso i	romnlet	only
			b, columns (a)											<i>Jense</i> , (	Joinpier	e only
Sec			iation and Ot											ssenger	autom	obiles.)
24a	Do you ha	ave evide	ence to support th		investme	nt use cl	aimed?	🗌 Yes	🗌 No	24b	f "Yes,"	is the e	vidence	written?	Y 🗌 Ye	s 🗌 No
Тур	<b>(a)</b> be of proper vehicles fir		<b>(b)</b> Date placed in service	(c) Business/ investment use percentage	1	<b>(d)</b> t or other basis	Bas (bu	(e) is for dep siness/inv use or	vestment	f) Recove period	ry Me	<b>(g)</b> ethod/ vention	Depr	<b>(h)</b> eciation luction	Ele secti	(i) ected on 179 cost
25	Special vear and	depreci d used	iation allowance more than 50%	e for qualit	fied liste	ed prope siness u	erty pla use (see	ced in s	service	during t instruc	he tax	25				
26			more than 50%									-				
				%												
				%												
				%												
27	Property	/ used	50% or less in		1	ness us	e (see	bage 8	of the	instruct			1			
				<u>%</u>							S/L				-	
				%							S/L S/L				-	
28	Add am	ounte i	n column (h), l			07 Ente	r horo	and on	line 2	1 nage		28			-	
29			n column (i), lii											. 29	)	
										Vehicles					_	
			on for vehicles to your employees													vehicles.
30	Total bi	isiness/ii	nvestment miles	driven	(	a)	(1	b)		(c)	(	d)	(	e)	(1	F)
			lo not include co		Vehi	cle 1	Vehi	cle 2	Veh	nicle 3	Vehi	icle 4	Vehi	cle 5	Vehi	cle 6
	•		2 of the instruct	•												
31	Total com	muting r	niles driven during	the year												
32			rsonal (noncom													
33			iven during th hrough 32	e year.												
34			e available for p uty hours?.		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35			e used primari wner or related p													
36			le available for p													
A.p.o.		S	ection C—Que	estions fo												the <b>ere</b>
			owners or relat									enicies		y empic	Jyees w	
37	-		in a written pol yees?	-		-		-				-		ing,	Yes	No
38	Do you m	naintain	a written policy s the instructions f	tatement th	hat prohi	ibits pers	sonal us	e of vehi	cles, ex	cept con	nmuting	, by your	employ			
39			Il use of vehicle													
40			e more than fiv													
			vehicles, and													
41			e requirements c											s.) .		
D			swer to 37, 38,	39, 40, or	· 41 is "	Yes," do	o not co	omplete	Sectio	n B for t	he cove	ered veh	icles.			
Pa	rt VI	Amort	ization													
	Dese	<b>(a)</b> cription c	f costs	Date am	<b>b)</b> ortization gins		Amor	<b>c)</b> tizable ount		Co	<b>d)</b> ode otion	Amort perio	e) ization od or entage		<b>(f)</b> ortization f his year	for

 42
 Amortization of costs that begins during your 2004 tax year (see page 11 of the instructions):

 43
 Amortization of costs that began before your 2004 tax year.
 43

 44
 Total. Add amounts in column (f). See page 12 of the instructions for where to report.
 43

Form	4684
	ment of the Treasury Revenue Service

Name(s) shown on tax return

# **Casualties and Thefts**

► See separate instructions.

OMB No. 1545-0177

Attach to your tax return.

▶ Use a separate Form 4684 for each casualty or theft.

Attachment Sequence No. 26 Identifying number

G

12

SEC	CTION A—Personal Use Property (Use this or business or for income-produc			asua	lties and	thefts	of prope	rty <b>not</b> us	sed in a	trade
1	Description of properties (show type, location, and d from the same casualty or theft. Property A Property B Property C Property D									maged
						Prope	rtioo			
			Α		В	Prope	C		D	
2	Cost or other basis of each property.	2								
3	Insurance or other reimbursement (whether or not you filed a claim) (see instructions) <b>Note:</b> <i>If line 2 is more than line 3, skip line 4.</i>	3		_						
4	Gain from casualty or theft. If line 3 is <b>more</b> than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	4								
5	Fair market value <b>before</b> casualty or theft	5		+						
6	Fair market value after casualty or theft	6		+						
7	Subtract line 6 from line 5	7		_						
8	Enter the smaller of line 2 or line 7	8		_						
9	Subtract line 3 from line 8. If zero or less, enter -0	9								
10	Casualty or theft loss. Add the amounts on line 9 in c	olumr	ns A through D					10		
11	Enter the <b>smaller</b> of line 10 or \$100							11		
12	Subtract line 11 from line 10	h 18.						12		
13	Add the amounts on line 12 of all Forms 4684 .	• •		·		• •		13		
14								14		
15	<ul> <li>If line 14 is more than line 13, enter the difference complete the rest of this section (see instructions).</li> <li>If line 14 is less than line 13, enter -0- here and go</li> </ul>			D. Do	not			15		
	• If line 14 is equal to line 13, enter -0- here. Do not			nis sec	ction.					
16	If line 14 is less than line 13, enter the difference.							16		
17	Enter 10% of your adjusted gross income from Form	1040,	, line 37. Estates a	and tru	usts, see in	structio	ons	17		
18	Subtract line 17 from line 16. If zero or less, enter -0- Estates and trusts, enter the result on the "Other dec					rm 104	0), line 19.	18		

#### Attachment Sequence No. 26

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

Identifying number

Page **2** 

19	rt I Casualty or Theft Gain or Loss (Use Description of properties (show type, location, and d							1 prope	erty lost or de	am-
10	aged from the same casualty or theft.	ale doqu		prope	<i>(</i> ), 000 a 00	sparat		i prope		
	Property A									
	Property B									
	Property C									
	Property D									
						Prop	erties			
			A		В		C		D	
20	Cost or adjusted basis of each property	20								
21	Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3 .	21								
	Note: If line 20 is more than line 21, skip line 22.									
22	Gain from casualty or theft. If line 21 is <b>more</b> than line 20, enter the difference here and on line 29 or line 34, column (c), except as provided in the instructions for									
	line 33. Also, skip lines 23 through 27 for that column. See the instructions for line 4 if line 21 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year.	22								
23	Fair market value <b>before</b> casualty or theft	23								
24	Fair market value after casualty or theft	24								
25	Subtract line 24 from line 23	25								
26	Enter the <b>smaller</b> of line 20 or line 25	26								
	<b>Note:</b> If the property was totally destroyed by casualty or lost from theft, enter on line 26									
27	the amount from line 20. Subtract line 21 from line 26. If zero or less, enter -0-	27								
28	Casualty or theft loss. Add the amounts on line 27. En		tal here and o	n line	29 or line 34	(see ir	nstructions)	28		+
Pa	rt II Summary of Gains and Losses (fror						asualties or the	efts		
	(a) Identify casualty or theft		, ,		<i>(i)</i> Trade, busi rental or roy property	alty	<i>(ii)</i> Incom producing employee pr	and	(c) Gains f casualties or includible in i	r thefts
	Casualty or The	eft of P	roperty He	ld C	one Year o	r Les	SS (			
29					(		(	)		_
					(		(	)		
30	Totals. Add the amounts on line 29			30	(	)	(	)		_
31	Combine line 30, columns (b)(i) and (c). Enter the net is not otherwise required, see instructions		,					31		
32	Enter the amount from line 30, column (b)(ii) here. Ind									
	on Schedule A (Form 1040), line 27, and enter the a (Form 1040), line 22. Estates and trusts, partnerships							200		
	Casualty or Thef							32		_
							oui	33		
33 34	Casualty or theft gains from Form 4797, line 32 .	• • •		• i	 (	   )	  (			+
34					(	)	(	)		-
35	Total losses. Add amounts on line 34, columns (b)(i)	and (b)(ii		35	(	)	(	)		
36	Total gains. Add lines 33 and 34, column (c)		/					36		
37	Add amounts on line 35, columns (b)(i) and (b)(ii)							37		
38	If the loss on line 37 is <b>more</b> than the gain on line 3			•		•••				
а	Combine line 35, column (b)(i) and line 36, and enter large partnerships) and S corporations, see the m line 14. If Form 4797 is not otherwise required, see	r the net ote belov	v. All others,	ente	r this amoun	t on F	orm 4797,	38a		
b	Enter the amount from line 35, column (b)(ii) here. Indiv Schedule A (Form 1040), line 27, and enter the amount fr line 22. Estates and trusts, enter on the "Other deduction partnerships) and S corporations, see the note below. Ele	viduals, e rom prope ons" line (	nter the amour erty used as an of your tax retu	nt fror empl ırn. P	m income-proc oyee on Schec artnerships (ex	ducing dule A cept e	property on (Form 1040), lecting large	38b		
	If the loss on line 37 is <b>less</b> than or <b>equal</b> to the gain on	0 0			37 and enter	here. F	Partnerships	20		
39	(except electing large partnerships), see the note below	v. All othe	ers, enter this a	amou	nt on Form 47	797, lir	ne3	39		-

Form **4797** 

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

### Sales of Business Property (Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

OMB No. 1545-0184

20**04** Attachment Sequence No. 27

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

Identifying number

1

1	Enter the gross proceeds from sales or exchanges reported to you for 2004 on Form(s) 1099-B or 1099-S (or substitute
	statement) that you are including on line 2, 10, or 20 (see instructions)

# Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions)

	(a) Description of property	<b>(b)</b> Date acquired (mo., day, yr.)	<b>(c)</b> Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale		(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
2								
3	Gain, if any, from Form 4684,	line 39					3	
4	Section 1231 gain from install						4	
5	Section 1231 gain or (loss) fro						5	
6	Gain, if any, from line 32, from						6	
7	Combine lines 2 through 6. Er						7	
	Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.							
	All others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on Schedule D and skip lines 8, 9, 11, and 12 below.							
8							8	
9						9		

### Part II Ordinary Gains and Losses

10	Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):		
11	Loss, if any, from line 7.	11	( )
12	Gain, if any, from line 7 or amount from line 8, if applicable	12	
13	Gain, if any, from line 31	13	
14	Net gain or (loss) from Form 4684, lines 31 and 38a	14	
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	
17	Combine lines 10 through 16	17	
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines		
	a and b below. For individual returns, complete lines a and b below:		
а	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter		
	the part of the loss from income-producing property on Schedule A (Form 1040), line 27, and the part of the loss		
	from property used as an employee on Schedule A (Form 1040), line 22. Identify as from "Form 4797, line 18a."	18a	
	See instructions		
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040,	18b	
	line 14	lon	4808
For	Panerwork Reduction Act Notice see name 8 of the instructions Cat No. 13086		Form <b>4797</b> (2004)

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

19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 pr	roperty:	:		(b) Date acquired (mo., day, yr.)	<b>(c)</b> Date sold (mo., day, yr.)		
Α								
В								
C								
D				1				
	These columns relate to the properties on lines 19A through 19I	D. 🕨	Property A	Property B	Property C	Property D		
20	Gross sales price (Note: See line 1 before completing.) .	20						
21	Cost or other basis plus expense of sale	21						
22	Depreciation (or depletion) allowed or allowable	22						
23	Adjusted basis. Subtract line 22 from line 21	23						
24	Total gain. Subtract line 23 from line 20	24						
25	If section 1245 property:							
a	Depreciation allowed or allowable from line 22	25a						
b	Enter the <b>smaller</b> of line 24 or 25a	25b						
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.							
а	Additional depreciation after 1975 (see instructions)	26a						
b	Applicable percentage multiplied by the <b>smaller</b> of line 24 or line 26a (see instructions)	26b						
с	Subtract line 26a from line 24. If residential rental property <b>or</b> line 24 is not more than line 26a, skip lines 26d and 26e	26c						
d	Additional depreciation after 1969 and before 1976	26d						
е	Enter the <b>smaller</b> of line 26c or 26d	26e						
f	Section 291 amount (corporations only)	26f						
g	Add lines 26b, 26e, and 26f	26g						
27	<b>If section 1252 property:</b> Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).							
а	Soil, water, and land clearing expenses	27a						
b	Line 27a multiplied by applicable percentage (see instructions) Enter the <b>smaller</b> of line 24 or 27b	27b						
		27c						
28 a	If section 1254 property: Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (see instructions)	28a						
b	Enter the <b>smaller</b> of line 24 or 28a	28b						
29	If section 1255 property:							
	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a						
b	Enter the <b>smaller</b> of line 24 or 29a (see instructions)	29b						
Sun	mary of Part III Gains. Complete property columns	A thr	ough D through	n line 29b befo	re going to line 3	30.		
30	Total gains for all properties. Add property columns A through	h D, line	e 24		30			
31 32	Add property columns A through D, lines 25b, 26g, 27c, 28b, Subtract line 31 from line 30. Enter the portion from casualty from other than casualty or theft on Form 4797, line 6	y or the	eft on Form 4684,	line 33. Enter the	e portion			
Pa	from other than casualty or theft on Form 4797, line 6							

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

OMB No. 1545-0187 Farm Rental Income and Expenses 12 (Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor)) Δ (Income not subject to self-employment tax) Department of the Treasury Internal Revenue Service (99) Attachment ▶ Attach to Form 1040. ▶ See instructions on back. Sequence No. 37 Name(s) shown on Form 1040 Your social security number Employer ID number (EIN), if any A Did you actively participate in the operation of this farm during 2004 (see instructions)? Part I Gross Farm Rental Income—Based on Production. Include amounts converted to cash or the equivalent. 1 Income from production of livestock, produce, grains, and other crops . . . . . . . . . 1 2b 2a Cooperative distributions (Form(s) 1099-PATR) 2a 2b Taxable amount 3b **3a** Agricultural program payments (see instructions) **3a** 3b Taxable amount 4 Commodity Credit Corporation (CCC) loans (see instructions): a CCC loans reported under election . . . . . 4a 4c 4c Taxable amount 5 Crop insurance proceeds and certain disaster payments (see instructions): 5b 5d c If election to defer to 2005 is attached, check here ► □ 5d Amount deferred from 2003. 6 Other income, including Federal and state gasoline or fuel tax credit or refund (see instructions) 6 Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the 7 7 Expenses-Farm Rental Property. Do not include personal or living expenses. Part II Car and truck expenses (see 21 Pension and profit-sharing 8 21 Schedule F instructions). Also plans . . . . . . . 8 attach Form 4562 22 Rent or lease: 9 9 Chemicals . . . . . . . a Vehicles, machinery, and 22a equipment (see instructions) 10 Conservation expenses (see 10 22b instructions) . . . . . . **b** Other (land, animals, etc.). 11 23 23 Repairs and maintenance. 11 Custom hire (machine work) 24 Seeds and plants 12 Depreciation and section 24 purchased . . . . . . 179 expense deduction not claimed elsewhere . . 12 25 25 Storage and warehousing. 26 26 Supplies purchased. . . Employee benefit programs 13 27 27 Taxes . . . . . . . other than on line 21 (see 13 28 Schedule F instructions) . 28 Utilities . . . . . . . 14 Feed purchased . . . . 14 **29** Veterinary, breeding, and 15 29 Fertilizers and lime . . . 15 medicine . . . . . . 16 16 Freight and trucking . . . **30** Other expenses (specify): 17 Gasoline, fuel, and oil . . . 17 18 30a 18 Insurance (other than health) . а ..... 30b Interest: 19 b ..... 30c 19a **a** Mortgage (paid to banks, etc.) с ..... 19b 30d **b** Other . . . . . . . . . . . d ..... 30e Labor hired (less employment 20 е..... 30f credits) (see Schedule F f ..... instructions). . . . . 20 30a 31 Total expenses. Add lines 8 through 30g 31 32 Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it 32 here and on Schedule E, line 40. If the result is a loss, you **must** go on to line 33 . . . . If line 32 is a loss, you must check the box that describes your investment in this activity (see **33a** All investment is at risk. 33 **33b** Some investment is not at risk. instructions) You may need to complete Form 8582 to determine your deductible loss, regardless of which box you check (see instructions). However, if you checked box 33b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on

For Paperwork Reduction Act Notice, see instructions on back.

33c



OMB No. 1545-0191

Attachment

Sequence No. 51

Attach to your tax return.

Identifying number

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

Par	t I Total Investment Interest Expense		
1 2 3	Investment interest expense paid or accrued in 2004 (see instructions)	1 2 3	
Par	t II Net Investment Income		
	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment) 4a 4b		
b		4c	
d	Subtract line 4b from line 4a	10	 
е	Enter the <b>smaller</b> of line 4d or your net capital gain from the disposition of property held for investment (see instructions)		
f	Subtract line 4e from line 4d	4f	 
g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)	4g	
h	Investment income. Add lines 4c, 4f, and 4g	4h	
5	Investment expenses (see instructions)	5	
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0	6	
Par	t III Investment Interest Expense Deduction		
7	Disallowed investment interest expense to be carried forward to 2005. Subtract line 6 from line 3. If zero or less, enter -0-	7	

Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions. 8

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

# General Instructions

### **Purpose of Form**

Use Form 4952 to figure the amount of investment interest expense you can deduct for 2004 and the amount you can carry forward to future years. Your investment interest expense deduction is limited to your net investment income.

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

### Who Must File

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

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

 Your investment interest expense is not more than your investment income from interest and ordinary dividends minus any qualified dividends.

 You have no other deductible investment expenses.

 You have no disallowed investment interest expense from 2003.

# Allocation of Interest Expense

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

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

# Specific Instructions Part I—Total Investment **Interest Expense**

### Line 1

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

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

Investment interest expense does not include any of the following:

• Home mortgage interest.

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

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

8

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

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

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

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

# Part II—Net Investment Income

### Line 4a

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

Form **4972** Department of the Treasury Internal Revenue Service (99)

Name of recipient of distribution

Tax on Lump-Sum Distributions

(From Qualified Plans of Participants Born Before January 2, 1936)

Attach to Form 1040 or Form 1041.

OMB No. 1545-0193

Identifying number

Par	t I Complete this part to see if you can use Form 4972				
1	Was this a distribution of a plan participant's entire balance (excluding deductible voluntary emp			Yes	No
	contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (per				
	profit-sharing, or stock bonus)? If "No," do not use this form		1		
2	Did you roll over any part of the distribution? If "Yes," do not use this form	· .  -	2		
	Was this distribution paid to you as a beneficiary of a plan participant who was born before				
	January 2, 1936?	· ·  -	3		
	Were you (a) a plan participant who received this distribution, (b) born before January 2, 1936, and				
	participant in the plan for at least 5 years before the year of the distribution?	· ·  -	4		_
	If you answered "No" to both questions 3 and 4, do not use this form.				
	Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," do not us	e this	5a		
	form for a 2004 distribution from your own plan	• •	Ja		
b	If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Form for a previous distribution received for that participant after 1986? If "Yes," <b>do not</b> use the form for	4972			
			5b		
Pari					
6	Capital gain part from Form 1099-R, box 3				
	Multiply line 6 by 20% (.20)				
	If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the				
	total on Form 1040, line 43, or Form 1041, Schedule G, line 1b, whichever applies.				
Part	Complete this part to choose the 10-year tax option (see instructions)				
	Ordinary income from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter				
	the taxable amount from Form 1099-R, box 2a				
	Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996	_			
	Total taxable amount. Subtract line 9 from line 8       10         Current actuarial value of appuity from Form 1099-B box 8 If none enter -0-       11				
	Adjusted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, <b>skip</b>	<b>,</b>			
	lines 13 through 16, enter this amount on line 17, and go to line 18.       12         Multiply line 12 by 50% (.50), but <b>do not</b> enter more than \$10,000       13	-			
	Subtract \$20,000 from line 12. If line 12 is				
14	\$20,000 or less, enter -0				
	Multiply line 14 by 20% (.20)				
	Minimum distribution allowance. Subtract line 15 from line 13	5			
	Subtract line 16 from line 12	7			
	Federal estate tax attributable to lump-sum distribution	3			
19	Subtract line 18 from line 17. If line 11 is zero, skip lines 20 through 22 and go to line 23	•			
20	Divide line 11 by line 12 and enter the result as a decimal (rounded				
	to at least three places).				
	Multiply line 16 by the decimal on line 20				
	Subtract line 21 from line 11         22         23           Multiply line 19 by 10% (10)         23	2			
	Multiply line 24 by ten (10). If line 11 is zero, <b>skip</b> lines 26 through 28, enter this amount on line 29, and go to line 30	5			
	29, and go to line 30       25         Multiply line 22 by 10% (.10)       26				
	Tax on amount on line 26. Use the Tax Rate Schedule in the				
	instructions				
	Multiply line 27 by ten (10)	3			
	Subtract line 28 from line 25. Multiple recipients, see instructions	)			
30	Tax on lump-sum distribution. Add lines 7 and 29. Also include this amount in the total on				
	Form 1040, line 43, or Form 1041, Schedule G, line 1b, whichever applies	)			

For Paperwork Reduction Act Notice, see instructions.

1

1



Part I

1 2

3

5

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7

8

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Part III

Part II

# **Additional Taxes on Qualified Plans**

(Including IRAs) and Other Tax-Favored Accounts Attach to Form 1040. Department of the Treasury Internal Revenue Service (99) Attachment See separate instructions. Sequence No. 29 Name of individual subject to additional tax. If married filing jointly, see instructions. Your social security number Home address (number and street), or P.O. box if mail is not delivered to your home Apt. no. Fill in Your Address Only If You Are Filing This Form by Itself and Not City, town or post office, state, and ZIP code If this is an amended With Your Tax Return return, check here ► If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 59, without filing Form 5329. See the instructions for Form 1040, line 59. Additional Tax on Early Distributions Complete this part if you took a taxable distribution, before you reached age 591/2, from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040-see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions (see instructions). 1 Early distributions included in income. For Roth IRA distributions, see instructions Early distributions included on line 1 that are not subject to the additional tax (see instructions). 2 Enter the appropriate exception number from the instructions: 3 Amount subject to additional tax. Subtract line 2 from line 1 . . . . . . . . . . . . . 4 Additional tax. Enter 10% (.10) of line 3. Include this amount on Form 1040, line 59 . . . . Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions). Additional Tax on Certain Distributions From Education Accounts Complete this part if you included an amount in income, on Form 1040, line 21, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP). 5 Distributions included in income from Coverdell ESAs and QTPs 6 Distributions included on line 5 that are not subject to the additional tax (see instructions) Amount subject to additional tax. Subtract line 6 from line 5 . . . . . . . . . . 7 Additional tax. Enter 10% (.10) of line 7. Include this amount on Form 1040, line 59 8 Additional Tax on Excess Contributions to Traditional IRAs Complete this part if you contributed more to your traditional IRAs for 2004 than is allowable or you had an amount on line 17 of your 2003 Form 5329. Enter your excess contributions from line 16 of your 2003 Form 5329 (see instructions). If zero, 9 ao to line 15

10 11	If your traditional IRA contributions for 2004 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-2004 traditional IRA distributions included in income (see instructions)       10         11       12	-		
12	2004 distributions of prior year excess contributions (see instructions)			
13	Add lines 10, 11, and 12	13		
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0	14		
15	Excess contributions for 2004 (see instructions)	15		
16	Total excess contributions. Add lines 14 and 15	16		
17	Additional tax. Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2004 (including 2004 contributions made in 2005). Include this amount on Form 1040, line 59	17		
	<b>rt IV</b> Additional Tax on Excess Contributions to Roth IRAs Complete this part if you contributed more to your Roth IRAs for 2004 than is allowable or 25 of your 2003 Form 5329.	you h	ad an amount on	i line
18	Enter your excess contributions from line 24 of your 2003 Form 5329 (see instructions). If zero, go to line 23	10		
10				
19	If your Roth IRA contributions for 2004 are less than your maximum			
	allowable contribution, see instructions. Otherwise, enter -0 19	-		
20	allowable contribution, see instructions. Otherwise, enter -0       19         2004 distributions from your Roth IRAs (see instructions)       20	01		
20 21	allowable contribution, see instructions. Otherwise, enter -0192004 distributions from your Roth IRAs (see instructions)20Add lines 19 and 20	21		
20 21 22	allowable contribution, see instructions. Otherwise, enter -0       19         2004 distributions from your Roth IRAs (see instructions)       20         Add lines 19 and 20	22		
20 21	allowable contribution, see instructions. Otherwise, enter -0-       19         2004 distributions from your Roth IRAs (see instructions)       20         Add lines 19 and 20       .         Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-       .         Excess contributions for 2004 (see instructions)       .	22 23		
20 21 22	allowable contribution, see instructions. Otherwise, enter -0       19         2004 distributions from your Roth IRAs (see instructions)       20         Add lines 19 and 20	22		
20 21 22 23	allowable contribution, see instructions. Otherwise, enter -0-       19         2004 distributions from your Roth IRAs (see instructions)       20         Add lines 19 and 20       .         Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-       .         Excess contributions for 2004 (see instructions)       .	22 23		

Form	5329 (200	04)						Page 2
Ра	rt V	Additional Tax on Excess Contributions to Cov Complete this part if the contributions to your Coverd amount on line 33 of your 2003 Form 5329.			vere more than	is allow	wable or you h	nad an
26		the excess contributions from line 32 of your 2003 Forr		e instruct	tions). If zero,	26		
07	go to l					20		-
27		contributions to your Coverdell ESAs for 2004 were less th num allowable contribution, see instructions. Otherwise, er		27				
28		distributions from your Coverdell ESAs (see instructions)		28				
29		nes 27 and 28	, ,			29		
30	Prior y	vear excess contributions. Subtract line 29 from line 26.	If zero or	less, ente	r -0-	30		
31	Exces	s contributions for 2004 (see instructions)				31		
32	Total e	excess contributions. Add lines 30 and 31				32		_
33	Decen	onal tax. Enter 6% (.06) of the smaller of line 32 or the nber 31, 2004 (including 2004 contributions made in 200 line 59	05). Includ	e this am	ount on Form	33		
Ра	rt VI	Additional Tax on Excess Contributions to Arc Complete this part if you or your employer contributed had an amount on line 41 of your 2003 Form 5329.	her MSA	5		04 thar	n is allowable (	or you
34	Enter	the excess contributions from line 40 of your 2003 Forr	m 5329 (se	e instruct	tions). If zero,			
	go to l	line 39				34		
35		contributions to your Archer MSAs for 2004 are less th		o				
		num allowable contribution, see instructions. Otherwise, er		35		-		
36		distributions from your Archer MSAs from Form 8853, li		36		37		
37		nes 35 and 36				38		
38	-	vear excess contributions. Subtract line 37 from line 34.				39		_
39 40		s contributions for 2004 (see instructions)				40		
40		onal tax. Enter 6% (.06) of the smaller of line 40 or th						
•••	Decen	hber 31, 2004 (including 2004 contributions made in 200 line 59	05). Include	e this am	ount on Form	41		
Ра	rt VII	Additional Tax on Excess Contributions to Hea Complete this part if contributions to your HSAs	alth Savir	igs Acco	ounts (HSAs)			
42	Exces	s contributions for 2004 (see instructions)				42		
43		onal tax. Enter 6% (.06) of the smaller of line 42 or the value						
		ng 2004 contributions made in 2005). Include this amount on I				43		
Pa	rt VIII	Additional Tax on Excess Accumulation in Qua Complete this part if you did not receive the minimum						
44	Minim	um required distribution for 2004 (see instructions) .				44		
45		nt actually distributed to you in 2004				45		
46		act line 45 from line 44. If zero or less, enter -0-		1040 1		46		
47 Sig		onal tax. Enter 50% (.50) of line 46. Include this amour . Complete only if you are filing this form by itself		,		47		
Ple Sig	ase In	Under penalties of perjury, I declare that I have examined this form, inclu and belief, it is true, correct, and complete. Declaration of preparer (othe	uding accomp	anying sche	dules and statement			
Не	re	Your signature			Date			
Pai		Preparer's signature	Date		Check if self- employed	Prepa	arer's SSN or PTIN	
	parer's Only	Firm's name (or yours			EIN			
	Unity	if self-employed), address, and ZIP code			Phone no.	(	)	
		<u></u>					Form 5329	9 (2004)



Name(s) shown on return

# Work Opportunity Credit

OMB No. 1545-0219

► Attach to your tax return.

Identifying number

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

1	Enter the total qualified first-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group and:				
а	Worked for you at least 120 hours but fewer than 400 hours  \$			1a	
	Worked for you at least 400 hours $\cdot$				
-				0	
2	Add lines 1a and 1b. You <b>must</b> subtract this amount from your deduction for salaries and wages			2	 
3	Work opportunity credits from pass-through	If you are a— a Shareholder b Partner	Then enter the total of the current year credits from—         Schedule K-1 (Form 1120S), box 13, code G, H, or J         Schedule K-1 (Form 1065), box 15, code G, H, or J         Schedule K-1 (Form 1041), line 14.	3	
4	entities: Current year of cooperatives, re-	d Patron credit. Add lines egulated investme	Written statement from cooperative J 2 and 3. (S corporations, partnerships, estates, trusts, nt companies, and real estate investment trusts, see		
	instructions.)			4	

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

5	Regular tax before credits:		
•	Individuals. Enter the amount from Form 1040, line 43		
٠	Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A,		
	Part I, line 1; or the applicable line of your return	5	
•	Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a		
	and 1b, or the amount from the applicable line of your return		
6	Alternative minimum tax:		
•	Individuals. Enter the amount from Form 6251, line 35 )		
•	Corporations. Enter the amount from Form 4626, line 14	6	
•	Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56		
7	Add lines 5 and 6	7	
8a	Foreign tax credit		
b	Credits from Form 1040, lines 47 through 53		
С	Possessions tax credit (Form 5735, line 17 or 27)		
d	Credit for fuel from a nonconventional source		
е	Qualified electric vehicle credit (Form 8834, line 20)		
f	Add lines 8a through 8e	8f	
9	Net income tax. Subtract line 8f from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14	9	
10	Net regular tax. Subtract line 8f from line 5. If zero or less, enter -0-		
11	Enter 25% (.25) of the excess, if any, of line 10 over \$25,000 (see instructions)		
12	Tentative minimum tax (see instructions)		
13	Enter the greater of line 11 or line 12	13	 
14	Subtract line 13 from line 9. If zero or less, enter -0	14	 
15	Credit allowed for the current year. Enter the smaller of line 4 or line 14 here and on Form		
	1040, line 54; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule	45	
	G, line 2c; or the applicable line of your return. If line 14 is smaller than line 4, see instructions	15	

For Paperwork Reduction Act Notice, see page 3.

Cat. No. 13570D

Form 5884 (2004)

Form **6251** 

# **Alternative Minimum Tax—Individuals**

► See separate instructions.

Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0227

Attachment Sequence No. **32** Your social security number

Department of the Treasury Internal Revenue Service (99)	
Name(s) shown on Form 10	40

Pa	rt I Alternative Minimum Taxable Income (See instructions for how to comple	ete e	ach line.)	
1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 40, and go to line 2. Otherwise,			
-	enter the amount from Form 1040, line 37, and go to line 7. (If less than zero, enter as a negative amount.)	1		
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 21/2 % of Form 1040, line 37	2		
3	Taxes from Schedule A (Form 1040), line 9	3		
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	4		
5	Miscellaneous deductions from Schedule A (Form 1040), line 26	5		
6	If Form 1040, line 37, is over \$142,700 (over \$71,350 if married filing separately), enter the amount from line			
	9 of the Itemized Deductions Worksheet on page B-1 of the Instructions for Schedules A & B (Form 1040)	6	(	)
7	Tax refund from Form 1040, line 10 or line 21	7	(	)
8	Investment interest expense (difference between regular tax and AMT)	8		
9	Depletion (difference between regular tax and AMT)	9		
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10		
11	Interest from specified private activity bonds exempt from the regular tax	11		
12	Qualified small business stock (7% of gain excluded under section 1202)	12		
13	Exercise of incentive stock options (excess of AMT income over regular tax income)	13		
14	Estates and trusts (amount from Schedule K-1 (Form 1041), line 9)	14		
15	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	15		
16	Disposition of property (difference between AMT and regular tax gain or loss)	16		
17	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	17		
18	Passive activities (difference between AMT and regular tax income or loss)	18		
19	Loss limitations (difference between AMT and regular tax income or loss)	19		
20	Circulation costs (difference between regular tax and AMT)	20		
21	Long-term contracts (difference between AMT and regular tax income)	21		
22	Mining costs (difference between regular tax and AMT)	22		
23	Research and experimental costs (difference between regular tax and AMT)	23		
24	Income from certain installment sales before January 1, 1987	24	(	)
25	Intangible drilling costs preference	25		
26	Other adjustments, including income-based related adjustments	26		
27	Alternative tax net operating loss deduction	27	(	)
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line			
	28 is more than \$191,000, see page 6 of the instructions.)	28		
Par	rt II Alternative Minimum Tax			
29	Exemption. (If this form is for a child under age 14, see page 6 of the instructions.)			
	AND line 28 is THEN enter on IF your filing status is not over line 29			

	IF your filing status is	not over	line 29			
	Single or head of household.					
	Married filing jointly or qualifying widow(er) .			2	9	
	Married filing separately	75,000				
	If line 28 is over the amount shown above fo	r your filing status, see	page 6 of the instructions.			
30	Subtract line 29 from line 28. If zero or less, e	enter -0- here and on li	nes 33 and 35 and stop he	ere 30	0	
31	<ul> <li>If you reported capital gain distributions directly or on Form 1040, line 9b; or you had a gain on both lin for the AMT, if necessary), complete Part III on the</li> </ul>	nes 15 and 16 of Schedule D	(Form 1040) (as refigured			
	• All others: If line 30 is \$175,000 or less (\$87,500 or less			· · · <u>3</u>	1	
	Otherwise, multiply line 30 by 28% (.28) and subtract \$					
32	Alternative minimum tax foreign tax credit (se	e page 7 of the instruc	tions)		2	
33	Tentative minimum tax. Subtract line 32 from	line 31			3	
34	Tax from Form 1040, line 43 (minus any tax fr					
	line 46). If you used Schedule J to figure you	r tax, the amounts for I	ines 43 and 46 of Form 10	)40 must		
	be refigured without using Schedule J (see pa	age 8 of the instructions	s)	3	4	
35	Alternative minimum tax. Subtract line 34 fro	om line 33. If zero or less	s, enter -0 Enter here and	on Form		
	1040, line 44			3	5	

For Paperwork Reduction Act Notice, see page 8 of the instructions.

Pa	t III Tax Computation Using Maximum Capital Gains Rates		
36	Enter the amount from Form 6251, line 30		36
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 43, or the amount from line 13 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see page 8 of the instructions)	37	
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see page 8 of the instructions)	38	
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the <b>smaller</b> of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary)	39	
40	Enter the <b>smaller</b> of line 36 or line 39		40
41	Subtract line 40 from line 36		41
42	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), mult Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married result		42
43	Enter: • \$58,100 if married filing jointly or qualifying widow(er), • \$29,050 if single or married filing separately, or • \$38,900 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 43, or the amount from line 14 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-	44	
45	Subtract line 44 from line 43. If zero or less, enter -0	45	
46	Enter the <b>smaller</b> of line 36 or line 37	46	
47	Enter the <b>smaller</b> of line 45 or line 46	47	
48	Multiply line 47 by 5% (.05)		48
49	Subtract line 47 from line 46	49	
50	Multiply line 49 by 15% (.15)		50
	If line 38 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwis	e, go to line 51.	
51	Subtract line 46 from line 40	51	
52	Multiply line 51 by 25% (.25)		52
53	Add lines 42, 48, 50, and 52		53
54	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), mult Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married result	filing separately) from the	54
55	Enter the smaller of line 53 or line 54 here and on line 31		55

Form 6251 (2004)

Form	6252
	nent of the Treasury Revenue Service

Name(s) shown on return

# **Installment Sale Income**

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



Identifying number

1	Description of property ►				
2a	Date acquired (month, day, year) ► / / b Date sold (month, day, year) ►		/ /		
3					
4	Was the property you sold to a related party a marketable security? If "Yes," complete Part III	I. If "N	lo,"		
Par	complete Part III for the year of sale and the 2 years after the year of sale         t I       Gross Profit and Contract Price. Complete this part for the year of sale only.		🔄 Yes	No	
		5			
5	Selling price including mortgages and other debts. <b>Do not</b> include interest whether stated or unstated	5			
6	Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)				
7	Subtract line 6 from line 5         .<	1			
8	Cost or other basis of property sold				
9	Depreciation allowed or allowable				
10	Adjusted basis. Subtract line 9 from line 8				
11	Commissions and other expenses of sale				
12	Income recapture from Form 4797, Part III (see instructions)				
13	Add lines 10, 11, and 12	13			
14	Subtract line 13 from line 5. If zero or less, <b>do not</b> complete the rest of this form (see instructions)	14			
15	If the property described on line 1 above was your main home, enter the amount of your excluded	45			
4.0	gain (see instructions). Otherwise, enter -0	15 16			
16 17	Gross profit. Subtract line 15 from line 14	17			
18	Contract price. Add line 7 and line 17	18			
Par		ou ree	ceive a payn	nent or	
	have certain debts you must treat as a payment on installment obligations.				
19	Gross profit percentage. Divide line 16 by line 18. For years after the year of sale, see instructions	19			
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0	20			
21	Payments received during year (see instructions). Do not include interest, whether stated or unstated	21			
22	Add lines 20 and 21	22			
23	Payments received in prior years (see instructions). <b>Do not</b> include interest, whether stated or unstated 23				
24	Installment sale income. Multiply line 22 by line 19	24			
25 26	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions) Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)	25 26			
_	t III Related Party Installment Sale Income. Do not complete if you received the fin		ment this ta	x vear	
27	Name, address, and taxpayer identifying number of related party			<u>, youn</u>	
28	Did the related party resell or dispose of the property ("second disposition") during this tax year?			🗌 No	
29	If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the met. Check the box that applies.	follov	ving conditio	ns is	
а	The second disposition was more than 2 years after the first disposition (other than dispositions	1	/ /	1	
	of marketable securities). If this box is checked, enter the date of disposition (month, day, year)		/ /	]	
b		oftor t	ha first diana	oition	
c d	☐ The second disposition was an involuntary conversion and the threat of conversion occurred ☐ The second disposition occurred after the death of the original seller or buyer.	aneri	ne mst dispos	SILIOIT.	
e		ias noi	t a principal p	urnose	
Ŭ	for either of the dispositions. If this box is checked, attach an explanation (see instructions).		a principal p	aipeee	
30	Selling price of property sold by related party (see instructions)	30			
31	Enter contract price from line 18 for year of first sale	31			
32	Enter the <b>smaller</b> of line 30 or line 31	32			
33	Total payments received by the end of your 2004 tax year (see instructions)	33			
34	Subtract line 33 from line 32. If zero or less, enter -0	34			
35	Multiply line 34 by the gross profit percentage on line 19 for year of first sale	35			
36 37	Enter the part of line 35 that is ordinary income under the recapture rules (see instructions) Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions)	36 37		_	
	Construction Act Nation and page 4	01	- 605	<b>2</b> (000 4)	

Department of the Treasury Internal Revenue Service

Name(s) shown on tax return

# Gains and Losses From Section 1256 Contracts and Straddles

OMB No. 1545-0644

Attach to your tax return.

2004
Attachment
Sequence No. 82

Identifying number

								dle account election		
Pa	rt I Section 1256 Co	ontracts		ddle-by-straddle id to Market	dentification ele	ection D	Net sectio	n 1256	contracts loss elect	lon
	(a) Identification of						(b) (l.o.o)		(a) Cain	
	(a) identification of				(b) (Loss	5) 	(c) Gain			
1										
2	Add the amounts on line 1 in	columns (	b) and (c)			2	(		)	
3		ounts on line 1 in columns (b) and (c)						3		
4	Form 1099-B adjustments. See instructions and attach schedule							4		
5	Combine lines 3 and 4							5		
	<b>Note:</b> If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.									
6	If you have a net section 1256							6		
	to be carried back, as a positive number									
7	Combine lines 5 and 6 .							7		
8										
	of Schedule D (see instruction	ns)						8		
9	9       Long-term capital gain or (loss). Multiply line 7 by 60% (.60). Enter here and include on the appropriate line of Schedule D (see instructions)       9									
Par	rt II Gains and Losse tion A—Losses From S			e <b>s.</b> Attach a se	eparate sch	edule listin	g each stradd	le and	its components.	
Sec	alon A—Losses From 5	tradules	5						(h) Recognized	
	(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	<b>(d)</b> Gross sales price	(e) Cost or other basis plus expense of sale	basis is more than Unrecogn s (d), enter gain of se of difference. offsettir		g	loss. If column (f)	
10										
11a	Enter the short-term portion c Schedule D (see instructions)							11a	(	)
b	Enter the long-term portion or Schedule D (see instructions)	f losses fro	om line 10,	column (h), here	and include	on the app	ropriate line of	11b	(	)
Sec	tion B—Gains From Str	addles				1				
	(a) Description of property	<b>(b)</b> Date entered into or acquired	(c) Date closed out or sold	<b>(d)</b> Gross sales price			(e) Cost or other basis plus expense of sale		(f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-	
12										
	<ul> <li>Ba Enter the short-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions)</li> <li>b Enter the long-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions)</li> </ul>							13a		
								13b		
Part III Unrecognized Gains From Positions Held on Last Day of Tax Year. Memo Entry Only (see instructions)								S)		
	(a) Description of property			(b) Date acquired (c) Fair market value on I business day of tax yea			l) Cost or other ba as adjusted	sis	(e) Unrecognized gain. If column (c) is more than (d), enter difference. Otherwise, enter -0-	
14										

Department of the Treasury

Internal Revenue Service

# Noncash Charitable Contributions

Attach to your tax return if you claimed a total deduction of over \$500 for all contributed property.

► See separate instructions.

OMB No. 1545-0908

Attachment Sequence No. 55

Identifying number

Name(s) shown on your income tax return

Note: Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A—List in this section only items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also, list certain publicly traded securities even if the deduction is over \$5,000 (see instructions).
 Part I Information on Donated Property—If you need more space attach a statement

raii	Information on Donated Property—If you need	
1	(a) Name and address of the donee organization	(b) Description of donated property
Α		
в		
с		
D		
E		

Note: If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (d), (e), and (f).

	(c) Date of the contribution	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis		(g) Fair market value		(h) Method used to determine the fair market value
Α								
В								
С								
D								
Е								
Part	Part II Other Information—Complete line 2 if you gave less than an entire interest in property listed in Part I.							

Complete line 3 if conditions were attached to a contribution listed in Part I.

2 If, during the year, you contributed less than the entire interest in the property, complete lines a-e.

a Enter the letter from Part I that identifies the property ► \_\_\_\_\_. If Part II applies to more than one property, attach a separate statement.

- b Total amount claimed as a deduction for the property listed in Part I: (1) For this tax year
   (2) For any prior tax years
- c Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above): Name of charitable organization (donee)

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

**d** For tangible property, enter the place where the property is located or kept  $\blacktriangleright$  \_\_\_\_

- e Name of any person, other than the donee organization, having actual possession of the property  $\blacktriangleright$  \_
- 3 If conditions were attached to any contribution listed in Part I, answer questions a c and attach the required statement (see instructions).
- **a** Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?
- b Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?
  c Is there a restriction limiting the donated property for a particular use?

For Paperwork Reduction Act Notice, see page 4 of separate instructions.

Yes No
FORM 8283 (Rev. 10-98)				Page Z
Name(s) shown on your income tax return				Identifying number
Section B—Appraisal Summary—List in th deduction of more than \$5,000 traded securities only in Section If you donated art, you may have	) per item n A.	or group. Exception	n. Report contributio	ns of certain publicly
Part I Information on Donated Prope	erty—To b	e completed by the t	axpayer and/or appr	aiser.
<ul> <li>Check type of property:</li> <li>Art* (contribution of \$20,000 or more)</li> <li>Art* (contribution of less than \$20,000)</li> <li>*Art includes paintings, sculptures, watercolors, prin manuscripts, historical memorabilia, and other similar or Note: If your total art contribution deduction was \$20,000</li> </ul>	Coin Coin ts, drawings objects.	Collections E s, ceramics, antique furn		
5 (a) Description of donated property (if you need more space, attach a separate statement)	(b) If tangik	ble property was donated, give physical condition at the		all (c) Appraised fair market value
A B C D				
(d) Date acquired (e) How acquired (f) Donor	's cost or	(g) For bargain sales, enter		instructions
by donor (mo., yr.) by donor adjuste	ed basis	amount received	(h) Amount claimed as a deduction	(i) Average trading price of securities
A				
Part II Taxpayer (Donor) Statement-		item included in Pa value of \$500 or less		ppraisal identifies as
I declare that the following item(s) included in Part I ab (per item). Enter identifying letter from Part I and descr Signature of taxpayer (donor)				alue of not more than \$500

Signature or	taxpayer (uuriur) 🕨	
Part III	Declaration of	Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I hold myself out to the public as an appraiser or perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this appraisal summary may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). I affirm that I have not been barred from presenting evidence or testimony by the Director of Practice.

Sign				
Here	Signature 🕨	Title 🕨	Date of appraisal	•
Business	address (including room or suite no.)			Identifying number

City or town, state, and ZIP code

#### Part IV Donee Acknowledgment—To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on ►\_\_\_\_\_

(Date)

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 2 years after the date of receipt, it will file **Form 8282**, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use?			🗌 No
Name of charitable organization (donee)	Employer identification number		
Address (number, street, and room or suite no.)	City or town, state, and ZIP code		
Authorized signature	Title	Date	

Page 2



Department of the Treasury Internal Revenue Service

# Mortgage Interest Credit

(For Holders of Qualified Mortgage Credit Certificates Issued by State or Local Governmental Units or Agencies)

Attach to Form 1040.
See instructions on back.

Name(s) shown on Form 1040

Attachment Sequence No. 53 Your social security number

OMB No. 1545-0930

G

Enter the address of your main home to which the qualified mortgage certificate relates if it is different from the address shown on Form 1040.

## Part I Current Year Mortgage Interest Credit

1	Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid .	1	
2	Enter the certificate credit rate shown on your <b>mortgage credit certificate. Do not</b> enter the interest rate on your home mortgage	2	 %
3	If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter.	3	
	You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.		
4	Enter any 2001 credit carryforward from line 18 of your 2003 Form 8396	4	
5	Enter any 2002 credit carryforward from line 16 of your 2003 Form 8396	5	
6	Enter any 2003 credit carryforward from line 19 of your 2003 Form 8396	6	
7	Add lines 3 through 6	7	
8	Enter the amount from Form 1040, line 45	8	
9	Enter the total of the amounts from Form 1040, lines 46 through 51	9	
10	Subtract line 9 from line 8. If zero or less, enter -0- here and on line 11 and go to Part II	10	
11	<b>Current year mortgage interest credit.</b> Enter the <b>smaller</b> of line 7 or line 10. Also include this amount in the total on Form 1040, line 53, and check box <b>a</b> on that line	11	

Part II Mortgage Interest Credit Carryforward to 2005. (Complete only if line 11 is less than line 7.)

12	Add lines 3 and 4	12		
13	Enter the amount from line 7	13		
14	Enter the larger of line 11 or line 12	14		
15	Subtract line 14 from line 13	15		
16	2003 credit carryforward to 2005. Enter the smaller of line 6 or line 15	16		
17	Subtract line 16 from line 15	17		
17				
19	2002 credit carryforward to 2005. Enter the smaller of line 5 or line 17	18		
10		.0		
19	2004 credit carryforward to 2005. Subtract line 11 from line 3. If zero or less, enter -0-,	19		
		19	0000	
For F	Paperwork Reduction Act Notice, see back of form. Cat. No. 62502X		Form <b>8396</b>	(2004)

Department of the Treasury

# **Passive Activity Loss Limitations**

OMB No. 1545-1008

See separate instructions.

► Attach to Form 1040 or Form 1041.

2004 Attachment Sequence No. 88 Identifying number

Internal Revenue Service (9 Name(s) shown on return

(99)

Pa	rt I 2004 Passive Activity Loss Caution: See the instructions for Worksheets 1, 2, and 3 on	pages 7 and 8 before com	pleting	Part I.	
	tal Real Estate Activities With Active Participation (For the defini Special Allowance for Rental Real Estate Activities on page 3 of	tion of active participation			
<b>1</b> a	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 (	)		
	Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c (	)		
	Combine lines 1a, 1b, and 1c		1d		
	mercial Revitalization Deductions From Rental Real Estate Acti	vities   2a  (			
	Commercial revitalization deductions from Worksheet 2, column (a) Prior year unallowed commercial revitalization deductions from		-		
	Worksheet 2, column (b)	2b (	)		
С	Add lines 2a and 2b		2c	(	)
	Other Passive Activities				
	Activities with net income (enter the amount from Worksheet 3, column (a))	3a	_		
b	Activities with net loss (enter the amount from Worksheet 3,	3b (			
c	column (b))				
	column (c))	3c (	)		
d	Combine lines 3a, 3b, and 3c		3d		
	If line 4 is a loss and: <ul> <li>Line 1d is a loss, go to Part II.</li> <li>Line 2c is a loss (and line 1d is zero or</li> <li>Line 3d is a loss (and lines 1d and 2c a tion: If your filing status is married filing separately and you lived with</li> </ul>	more), skip Part II and go are zero or more), skip Parl	to Part	d III and go to line	
	II or Part III. Instead, go to line 15. t II Special Allowance for Rental Real Estate With Acti	vo Participation			
rai	Note: Enter all numbers in Part II as positive amounts. See				
5	Enter the <b>smaller</b> of the loss on line 1d or the loss on line 4	· · · · · · · · · · ·	5		
6 7	Enter \$150,000. If married filing separately, see page 8 Enter modified adjusted gross income, but not less than zero (see page 8) <b>Note:</b> If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.	6 7 			
8	Subtract line 7 from line 6	8			
9 10	Multiply line 8 by 50% (.5). <b>Do not</b> enter more than \$25,000. If married Enter the <b>smaller</b> of line 5 or line 9.		3 9 10		+
10	If line 2c is a loss, go to Part III. Otherwise, go to line 15.			1	
Par	t III Special Allowance for Commercial Revitalization I				es
	Note: Enter all numbers in Part III as positive amounts. See			-	
11	Enter \$25,000 reduced by the amount, if any, on line 10. If married filin		s <u>11</u> 12		+
12         Enter the loss from line 4         .<			12		+
14	Enter the <b>smallest</b> of line 2c (treated as a positive amount), line 11		14		
Pa	rt IV Total Losses Allowed				
15	Add the income, if any, on lines 1a and 3a and enter the total.		15		
16	Total losses allowed from all passive activities for 2004. Add	lines 10, 14, and 15. See			
	pages 10 and 11 of the instructions to find out how to report the la	usses on your tax return .	16		

Form	8586	)
	nent of the Treasu	ry (99)

# Low-Income Housing Credit

See instructions on back.Attach to your tax return.

OMB No. 1545-0984

Identifying number

Internal Revenue Service	(99)
Name(s) shown on retu	urn

Par	t I Current Year Credit		
1	Number of Forms 8609 attached		
2	Eligible basis of buildings (total from attached Schedules A (Form 8609), line 1)	2	
3a	Qualified basis of low-income buildings (total from attached Schedules A (Form 8609), line 3)	3a	
b	Has there been a decrease in the qualified basis of any buildings since the close of the preceding		
	tax year?  Yes  No If "Yes," enter the building identification numbers (BINs) of the		
	buildings that had a decreased basis. If you need more space, attach a schedule.		
	(i) (iv) (ii)		
4	Current year credit from attached Schedules A (Form 8609) (see instructions)	4	
5	Low-income housing credits from pass-through entities (if more than one entity, see instructions):		
	If you are a— Then enter the total of the current year credits from—		
	a Shareholder Schedule K-1 (Form 1120S), box 13, codes A and B b Partner Schedule K-1 (Form 1065), box 15, codes A and B, or	5	
	Schedule K-1 (Form 1065-B), box 8	5	
6	c Beneficiary   Schedule K-1 (Form 1041), line 14 J EIN of pass-through entity Add lines 4 and 5. See instructions to find out if you complete lines 7 through 18 or file Form 3800	6	
6 7	Current year credit or passive activity credit (see instructions)	7	
Par			
8	Regular tax before credits:		
•	Individuals. Enter the amount from Form 1040, line 43		
•	Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A,		
	Part I, line 1; or the applicable line of your return	8	
•	Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a		
	and 1b, or the amount from the applicable line of your return		
9	Alternative minimum tax:		
٠	Individuals. Enter the amount from Form 6251, line 35		
•	Corporations. Enter the amount from Form 4626, line 14	9	
•	Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 )	10	
10	Add lines 8 and 9	10	
	Foreign tax credit     11a       Credits from Form 1040 lines 47 through 53     11b	-	
		-	
	Possessions tax credit (Form 5735, line 17 or 27)       11c         Credit for fuel from a nonconventional source       11d	-	
	Qualified electric vehicle credit (Form 8834, line 20)   11e	-	
	Add lines 11a through 11e	11f	
12	Net income tax. Subtract line 11f from line 10. If zero, skip lines 13 through 16 and enter -0- on line 17	12	
13	Net regular tax. Subtract line 11f from line 8. If zero or less, enter -0-		
14	Enter 25% (.25) of the excess, if any, of line 13 over \$25,000 (see instructions) 14		
15	Tentative minimum tax (see instructions):		
	Individuals. Enter the amount from Form 6251, line 33)		
	Corporations. Enter the amount from Form 4626, line 12		
	Estates and trusts. Enter the amount from Form 1041,      Schedule I, line 54		
16	Enter the greater of line 14 or line 15	16	
17	Subtract line 16 from line 12. If zero or less, enter -0	17	
18	<b>Credit allowed for the current year.</b> Enter the <b>smaller</b> of line 7 or line 17 here and on Form 1040, line 54; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule	40	
	G, line 2c; or the applicable line of your return. If line 17 is smaller than line 7, see instructions	18	

For Paperwork Reduction Act Notice, see back of form.

Form **8586** (2004)

Form	8606	
	nent of the Treasur Revenue Service	y (99)

# Nondeductible IRAs

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

► See separate instructions.

	OIVIB NO. 1545-1007
	2004
	Attachment
	Sequence No. 48
our s	ocial security number

OMD No. 1545 1007

Name. If married, file a separate form for	each spouse required to file Form 8606. See page 5 of the instructions.	Your social sec	urity number
Fill in Your Address Only if You Are Filing This	Home address (number and street, or P.O. box if mail is not delivered to your home)		Apt. no.
Form by Itself and Not With Your Tax Return	City, town or post office, state, and ZIP code		
Part I Nondeductible Co	ntributions to Traditional IRAs and Distributions From Traditiona	al, SEP, and S	IMPLE IRAs
Complete this part of	only if:		

- You made nondeductible contributions to a traditional IRA for 2004,
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2004 (other than a rollover, conversion, recharacterization, or return of certain contributions) and you made nondeductible contributions to a traditional IRA in 2004 or an earlier year, or
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2004 (excluding any portion vou recharacterized) and vou made nondeductible contributions to a traditional IRA in 2004 or an earlier year.

	,			
1	Enter your nondeductible contributions to traditional IRAs for 2004, including those made for 2004 from January 1, 2005, through April 15, 2005 (see page 5 of the instructions)	1		
2	Enter your total basis in traditional IRAs (see page 5 of the instructions)	2		
3	Add lines 1 and 2	3		
	In 2004, did you take a distribution from traditional, SEP, or SIMPLE IRAs or make a Roth IRA conversion?NoEnter the amount from line 3 on line 14. Do not complete the rest of Part I.YesGo to line 4.			
4 5	Enter those contributions included on line 1 that were made from January 1, 2005, through April 15, 2005         Subtract line 4 from line 3	4		
6	Enter the value of <b>all</b> your traditional, SEP, and SIMPLE IRAs as of December 31, 2004, plus any outstanding rollovers (see page 6 of the instructions)			
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2004. <b>Do not</b> include rollovers, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see page 6 of the instructions)			
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2004. <b>Do not</b> include amounts converted that you later recharacterized (see page 6 of the instructions). Also enter this amount on line 16			
9 10	Add lines 6, 7, and 8			
	least 3 places. If the result is 1.000 or more, enter "1.000" 10 $\times$	-		
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17       11			
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA 12	-		
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13		
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2004 and earlier years	14		
15	<b>Taxable amount.</b> Subtract line 12 from line 7. Also include this amount on Form 1040, line 15b;         Form 1040A, line 11b; or Form 1040NR, line 16b	15		
	<b>Note:</b> You may be subject to an additional 10% tax on the amount on line 15 if you were under age $59\frac{1}{2}$ at the time of the distribution (see page 7 of the instructions).		I	
For I	Paperwork Reduction Act Notice, see page 8 of the instructions. Cat. No. 63966F		Eorm 8606	(2004

#### Part II 2004 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2004 (excluding	g
any portion you recharacterized).	

Caution: If your modified adjusted gross income is over \$100,000 or you are married filing separately and you lived with your spouse at any time in 2004, you cannot convert any amount from traditional, SEP, or SIMPLE IRAs to Roth IRAs for 2004. If you erroneously made a conversion, you must recharacterize (correct) it (see page 7 of the instructions).

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2004. <b>Do not</b> include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2004 or 2005 (see page 7 of the instructions)	16	
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see page 7 of the instructions)	17	
18	Taxable amount. Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b.	18	

#### Part III **Distributions From Roth IRAs**

Your signature

Complete this part only if you took a distribution from a Roth IRA in 2004 (other than a rollover, recharacterization, or return of certain contributions-see page 7 of the instructions).

19	Enter your total nonqualified distributions from Roth IRAs in 2004 including any qualified first-time homebuyer distributions (see page 7 of the instructions)	19	
20	Qualified first-time homebuyer expenses (see page 7 of the instructions). <b>Do not</b> enter more than \$10,000	20	
21	Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25	21	
22	Enter your basis in Roth IRA contributions (see page 7 of the instructions)	22	
23	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see page 8 of the instructions)	23	
24	Enter your basis in Roth IRA conversions (see page 8 of the instructions)	24	
25	<b>Taxable amount.</b> Subtract line 24 from line 23. If zero or less, enter -0 Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	25	
Are by It	There Only if You Filing This Form tself and Not With r Tax Return	ttachments, and	to the best of my

 $(\mathbf{F})$ Printed on recycled paper Form 8606 (2004)

Date

•	111 0009)		/IIC			
	November 2003) tment of the Treasury				Attachment	
	► Attach to Form 8609 and file with owner's Federal income tax return.				Sequence No	. <b>36a</b>
A Bu	ilding owner's name		B Identifying number <b>&gt;</b>			
			C Building identification number	•		
D		your records the original Form 8609 issued by the ho <b>/es No.</b> If "No," see instructions.	using credit agency (or a co	py th	ereof) for the	above
Е		ouilding qualify as a part of a qualified low-income hou f your tax year? <b>Yes No.</b> If "No," see instruc		quire	ments of sec	tion 42
F		ecrease in the qualified basis of the above building No" and the entire credit has been claimed in prior ta			No. If "Yes	s," see
1	Eligible basis of	building		1		
2	Low-income po	rtion (smaller of unit fraction or floor-space fraction)	(if first year of the credit			
	period, see insti	ructions)		2	-	
3	Qualified basis	of low-income building. Multiply line 1 by line 2 (see in	structions for exceptions)	3		
4	Part-year adjust	ment for disposition or acquisition during the tax year		4		
5	Credit percentag	ge		5	-	
6	Multiply line 3 o	r line 4 by the percentage on line 5		6		
7	Additions to qua	alified basis, if any		7		
8	Part-year adjust	ment for disposition or acquisition during the tax year		8		
9	Credit percentag	ge. Enter one-third of the percentage on line 5		9	-	
10	Multiply line 7 o	r line 8 by the percentage on line 9		10		
11	Section 42(f)(3)(I	B) modification		11		
12	Add lines 10 an	d 11		12		
13	Credit for building	ng before line 14 reduction. Subtract line 12 from line	6	13		
14	Disallowed cred	lit due to Federal grants (see instructions)		14		
15		or building for tax year. Subtract line 14 from line 13, b wn on Form 8609, Part I, line 1b		15		
16		ortionate share of credit for the year (see instructions)		16		
17	Adjustments for	deferred first-year credit (see instructions)		17		
18	Taxpayer's cred	it. Combine lines 16 and 17. Enter here and in Part I c	of Form 8586	18		

Annual Statement

# **General Instructions**

SCHEDULE A

(Earm 9600)

Section references are to the Internal Revenue Code unless otherwise noted. **Note:** Some of the line numbers on the November 2003, December 1988, and March 1991 revisions of Form 8609 differ from other revisions. In these cases, the line references are shown in parentheses in these instructions.

### **Purpose of Schedule**

Schedule A (Form 8609) must be filed by the building owner each year of the 15-year compliance period.

**Note:** Any building owner claiming credit without receiving a Part I of Form 8609 that is completed, signed, and dated by an authorized official of the housing credit agency may have all credits disallowed.

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

If the owner is a partnership, S corporation, estate, or trust (pass-through entity), the entity will complete and attach Form 8609 and Schedule A to its tax return. If you are a partner, shareholder, or beneficiary in the pass-through entity that owns the building, file only **Form 8586**, Low-Income Housing Credit, to claim the credit using the information that the entity furnishes you on Schedule K-1.

## **Recapture of Credit**

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

# **Specific Instructions**

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

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

**Item D.** You must have an original, signed Form 8609 (or copy thereof) issued by a housing credit agency assigning a BIN for the building in order to claim the credit, even if no allocation is required (in the case of a building financed with tax-exempt bonds). If filing electronically, you must check "Yes" to certify that you have the required Form 8609 in your records. If filing on paper and attaching a copy of the required Form 8609, please also answer "Yes."

**Item E.** If "No," stop here and see Form 8611 to find out if you have to recapture part of the credit allowed in prior years. **Item F.** If "Yes," see the instructions for line 2 to figure the reduced qualified basis. Also, see Form 8611 to find out if you have to recapture part of the credit allowed in prior years.

OMB No. 1545-0988

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

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

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

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

If the agency used an earlier revision of Form 8609 that did not have line 3b in Part I to issue a 1990 credit allocation to which the high-cost-area provisions were applied, it should have notified you of the Part I percentage increase in a separate statement. Based on this statement,

Department of the Treasury Internal Revenue Service (99)

Child's name shown on return

# Tax for Children Under Age 14

With Investment Income of More Than \$1,600 ► Attach only to the child's Form 1040, Form 1040A, or Form 1040NR.

Attach only to the child's Form 1040, Form 1040A, or Form 1040NR ► See separate instructions.

OMB No. 1545-0998
2004
Attachment Sequence No. <b>33</b>

Child's social security number

Bef	ore you begin:	If the child, the parent, or any of the parent's other children under age 14 m Worksheet or has income from farming or fishing, see <b>Pub. 929</b> , Tax Rules for explains how to figure the child's tax using the <b>Schedule D Tax Worksheet</b> or	Childr	ren ar	nd Depend	dents. It
Α	Parent's name (first	, initial, and last). Caution: See instructions before completing.	B Par	rent's s	ocial securi	ty number
C Pa	Parent's filing statu Single rt I Child's	s (check one):          Married filing jointly       Married filing separately       Head of househole         Net Investment Income	d [	Q	ualifying w	vidow(er)
1	Enter the child	s investment income (see instructions)	1			
2	If the child <b>did r</b> Otherwise, see	<b>tot</b> itemize deductions on <b>Schedule A</b> (Form 1040 or Form 1040NR), enter \$1,600.	2			
3	Subtract line 2	from line 1. If zero or less, <b>stop;</b> do not complete the rest of this form but <b>do</b> child's return	3			
4		s <b>taxable income</b> from Form 1040, line 42; Form 1040A, line 27; or Form 1040NR,	4			
5		ler of line 3 or line 4. If zero, stop; do not complete the rest of this form but do child's return				
Pa		ve Tax Based on the Tax Rate of the Parent				
6	line 6; TeleFile	t's <b>taxable income</b> from Form 1040, line 42; Form 1040A, line 27; Form 1040EZ, Tax Record, line K(1); Form 1040NR, line 39; or Form 1040NR-EZ, line 14. If zero	6			
7		, if any, from Forms 8615, line 5, of <b>all other</b> children of the parent named include the amount from line 5 above	7	_		
8	Add lines 5, 6,	and 7 (see instructions).	8			
9	If the Qualified	the amount on line 8 based on the <b>parent's</b> filing status above (see instructions). Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or rm 1040) is used to figure the tax, check here	9			
10	tax; Form 1040E line 15. <b>Do not</b>	's tax from Form 1040, line 43; Form 1040A, line 28, minus any alternative minimum Z, line 10; TeleFile Tax Record, line K(2); Form 1040NR, line 40; or Form 1040NR-EZ, include any tax from <b>Form 4972</b> or <b>8814.</b> If the Qualified Dividends and Capital Gain Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax,	10			
11	Subtract line 10 13 and go to P	) from line 9 and enter the result. If line 7 is blank, also enter this amount on line <b>art III</b>	11			
12a	Add lines 5 and	17				
b	Divide line 5 by	v line 12a. Enter the result as a decimal (rounded to at least three places)	12	b	×	•
13 	Multiply line 11	by line 12b	13			
Гa				10.		
14	Subtract line 5	from line 4				
15	Enter the tax of Qualified Divid Schedule J (Fo	n the amount on line 14 based on the <b>child's</b> filing status (see instructions). If the lends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or rm 1040) is used to figure the tax, check here	15	_		
16	Add lines 13 a	nd 15	16	<b>)</b>		
17	Qualified Divid	n the amount on line 4 based on the <b>child's</b> filing status (see instructions). If the lends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or rm 1040) is used to figure the tax, check here	17	,		
18	Enter the large	r of line 16 or line 17 here and on the <b>child's</b> Form 1040, line 43; Form 1040A, n 1040NR, line 40	18	3		



# Credit for Prior Year Minimum Tax—

Individuals, Estates, and Trusts ► See instructions on pages 3 and 4. ► Attach to Form 1040, 1040NR, or 1041.



Identifying number

Part I Net Minimum Tax on Exclusion Items	Part I	n Items
---	--------	---------

1	Combine lines 1, 6, and 10 of your 2003 Form 6251. Estates and trusts, see instructions	1		
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2		
3	Minimum tax credit net operating loss deduction (see instructions)	3	(	)
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$191,000 and you were married filing separately for 2003, see instructions	4		
5	Enter: \$58,000 if married filing jointly or qualifying widow(er) for 2003; \$40,250 if single or head of household for 2003; or \$29,000 if married filing separately for 2003. Estates and trusts, enter \$22,500	5		
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2003; \$112,500 if single or head of household for 2003; or \$75,000 if married filing separately for 2003. Estates and trusts, enter \$75,000	6		
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7		
8	Multiply line 7 by 25% (.25)	8		
9	Subtract line 8 from line 5. If zero or less, enter -0 If this form is for a child under age 14, see instructions	9		
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10		
11	• If <b>for 2003</b> you reported capital gain distributions directly on Form 1040, line 13a; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); <b>or</b> you had a gain on both lines 16 and 17a of Schedule D (Form 1040) (lines 15a and 16a, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 58 here.	11		
	• All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2003), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2003) from the result.			
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12		
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13		
14	Enter the amount from your 2003 Form 6251, line 34, or 2003 Form 1041, Schedule I, line 55	14		
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15		

### Part II Minimum Tax Credit and Carryforward to 2005

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

For Paperwork Reduction Act Notice, see page 4.

Form	8801 (2004)		Page 4
Pa	rt III Tax Computation Using Maximum Capital Gains Rates		
	<b>Caution:</b> If you did not complete Part IV of the 2003 Schedule D (Form 1040) (or Part V of the 2003 Schedule D (Form 1041)) or the 2003 Schedule D Tax Worksheet, see the instructions before completing this part.		
27	Enter the amount from Form 8801, line 10	27	
28	Enter the amount from line 26 of your 2003 Schedule D (Form 1040) (line 23 of the 2003 Schedule D (Form 1041)) or line 13 of your 2003 Schedule D Tax Worksheet*		
29	Enter the amount from line 19 of your 2003 Schedule D (Form 1040), or line 15d, column (2), of the 2003 Schedule D (Form 1041) 29		
30	If you did not complete the 2003 Schedule D Tax Worksheet, enter the amount from line 28. Otherwise, add lines 28 and 29, and enter the <b>smaller</b> of that result or the amount from line 10 of your 2003 Schedule D Tax Worksheet		
31	Enter the <b>smaller</b> of line 27 or line 30	31	
32	Subtract line 31 from line 27	32	
33	If line 32 is \$175,000 or less (\$87,500 or less if married filing separately for 2003), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2003) from the result	33	
34	Enter: • \$56,800 if married filing jointly or qualifying widow(er) for 2003, • \$28,400 if single or married filing separately for 2003,		
	\$38,050 if head of household for 2003, or     \$1,900 for an estate or trust		
35	Enter the amount from line 27 of your 2003 Schedule D (Form 1040) (line 24 of the 2003 Schedule D (Form 1041)) or line 14 of the 2003 Schedule D Tax Worksheet*, whichever applies. If you did not complete either Part IV of the 2003 Schedule D (Form 1040) (or Part V of the 2003 Schedule D (Form 1041)) or the 2003 Schedule D (Tax Worksheet, enter -0		
26	Subtract line 35 from line 34. If zero or less, enter -0	-	
36 37	Enter the <b>smaller</b> of line 27 or line 28	-	
38	Enter the <b>smaller</b> of line 36 or line 37		
39	If you did not complete the 2003 Schedule D Tax Worksheet, enter the amount from your 2003 Schedule D (Form 1040), line 43 (or 2003 Schedule D (Form 1041), line 40) (or if that line is blank, the amount from your 2003 Schedule D (Form 1040), line 31 (or 2003 Schedule D (Form 1041), line 28)). Otherwise, enter the amount from line 32 of the Schedule D Tax Worksheet* (or if that line is blank, the amount from line 20 of that worksheet).		
40	Enter the <b>smaller</b> of line 38 or line 39. If line 38 is zero, go to line 48		
41	Multiply line 40 by 5% (.05)	41	
42	Subtract line 40 from line 38. If zero or less, enter -0- and go to line 48		
43	Enter your qualified 5-year gain, if any, from your 2003 Schedule D (Form 1040), line 35 (2003 Schedule D (Form 1041), line 32) . 43		
44	Enter the <b>smaller</b> of line 42 or line 43		
45	Multiply line 44 by 8% (.08)	45	
46 47	Subtract line 44 from line 42	47	
48	Subtract line 40 from line 39		
49	Subtract line 38 from line 37	-	
50	Enter the <b>smaller</b> of line 48 or line 49	54	
51	Multiply line 50 by 15% (.15)	51	
52	Subtract line 50 from line 49         52	53	
53	Multiply line 52 by 20% (.20)	53	
54	Subtract line 37 from line 31         54	55	
55	Multiply line 54 by 25% (.25)	55 56	
56	Add lines 33, 41, 45, 47, 51, 53, and 55	00	
57	If line 27 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 27 by 26% (.26). Otherwise, multiply line 27 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	57	
50	separately) from the result	58	
58 * Th	Enter the smaller of line 56 or line 57 here and on line 11		

The 2003 Schedule D Tax Worksheet is on page D-11 of the 2003 Instructions for Schedule D (Form 1040) (page 37 of the 2003 Instructions for Form 1041). Form 8801 (2004)



# **Additional Child Tax Credit**



OMB No. 1545-1620

Δ

6

	tment of the Treasury al Revenue Service (99)	Complete and attach to Form 1040 or Form 1040A.		Attachment Sequence No. <b>47</b>
Name	e(s) shown on return		Your so	ocial security number
Ра	rt I All Filer	S		
1	or page 37 of the	From line 1 of your Child Tax Credit Worksheet on page 38 of the Form 1040 instructions Form 1040A instructions. If you used Pub. 972, enter the amount from line 8 of the e 4 of the publication	1	
2	Enter the amount	from Form 1040, line 51, or Form 1040A, line 33	2	
3 4a b 5	Enter your total e Nontaxable comb Is the amount on	arned income. See the instructions on back       4a         at pay included on line 4a       4b         line 4a more than \$10,750?       5         ne 5 blank and enter -0- on line 6.       5	3	
6	Next. Do you hav	ant on line 5 by 15% (.15) and enter the result	6	

☐ Yes. If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.

#### Part II Certain Filers Who Have Three or More Qualifying Children

7	W-2, boxes 4 a	of the withheld social security and Medicare taxes from Form(s) and 6. If married filing jointly, include your spouse's amounts you worked for a railroad, see the instructions on back	7			
8	1040 filers: 1040A filers:	Enter the total of the amounts from Form 1040, lines 30 and 58, plus any uncollected social security and Medicare or tier 1 RRTA taxes included on line 62. Enter -0	8			
9	Add lines 7 ar	d 8	9			
10	1040 filers:	Enter the total of the amounts from Form 1040, lines 65a and 66.				
	1040A filers:	Enter the total of the amount from Form 1040A, line 41a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 43 (see the instructions on back).	10			
11	Subtract line 1	0 from line 9. If zero or less, enter -0			11	
12	Enter the larg	<b>er</b> of line 6 or line 11 here			12	
	Next, enter the	smaller of line 3 or line 12 on line 13.				

#### Part III Your Additional Child Tax Credit

				· · · · · · · · · · · · · · · · · · ·
13	This is your additional child tax credit		13	
	<b>,</b>	1040 1040A	Foi Foi	ter this amount on rm 1040, line 67, or rm 1040A, line 42.



A Child's name (first, initial, and last)

# Parents' Election To Report Child's Interest and Dividends

See instructions on back.

► Attach to parents' Form 1040 or Form 1040NR.

OMB No. 1545-1128

Sequence No. 40 Your social security number

B Child's social security number

**Caution:** The Federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see **Tax benefits you may not take** on page 2.

			1		-
с	If more than one Form 8814 is attached, check here			)	

Part I	Child's Interest and Dividends To Report on Your Return
--------	---

1a	Enter your child's <b>taxable</b> interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions	1a		
b	Enter your child's <b>tax-exempt</b> interest. <b>Do not</b> include this amount on line 1a			
2	Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions	2		
3	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions	3		
4	Add lines 1a, 2, and 3. If the total is \$1,600 or less, skip lines 5 and 6 and go to line 7. If the total is \$8,000 or more, <b>do not</b> file this form. Your child <b>must</b> file his or her own return to report the income	4		
5	Base amount	5	1,600	00
6	Subtract line 5 from line 4. See the instructions for where to report this amount. Go to line 7 below	6		

#### Part II Tax on the First \$1,600 of Child's Interest and Dividends

7	Amount not taxed	7	800	00
8	Subtract line 7 from line 4. If the result is zero or less, enter -0-	8		
9				
9	$\square$ No. Enter \$80 here and see the <b>Note</b> below.	9		
	☐ Yes. Multiply line 8 by 10% (.10). Enter the result here and see the <b>Note</b> below. ∫		·	

**Note:** If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 9 in the tax you enter on Form 1040, line 43, or Form 1040NR, line 40. Be sure to check box **a** on Form 1040, line 43, or Form 1040NR, line 40.

For Paperwork Reduction Act Notice, see page 3.

Form **8815** 

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

### Exclusion of Interest From Series EE and I U.S. Savings Bonds Issued After 1989 (For Filers With Qualified Higher Education Expenses)

Attach to Form 1040 or Form 1040A.

OMB No. 1545-1173

				<u> </u>	
1	(a) Name of person (you, your spouse, or your dependent) who was enrolled at or attended an eligible educational institution	<b>(b)</b> Name and address of eligible educ	cationa	l institution	
lf y	ou need more space, attach a statement.				
2	Enter the total qualified higher education expenses you column (a) of line 1. See the instructions to find out wh		2		
3	Enter the total of any nontaxable educational benefit fellowship grants) received for 2004 for the person(s) liste		3		
4	Subtract line 3 from line 2. If zero or less, stop. You ca	annot take the exclusion	4		
5	Enter the total proceeds (principal and interest) from issued after 1989 that you cashed during 2004		5		
6	Enter the interest included on line 5 (see instructions)		6		
7	If line 4 is equal to or more than line 5, enter "1.000." by line 5. Enter the result as a decimal (rounded to at I		7	×	•
8	Multiply line 6 by line 7		8		
9	Enter your modified adjusted gross income (see instruct <b>Note:</b> <i>If line 9 is \$74,850 or more if single or head of I</i> \$119,750 or more if married filing jointly or qualifying with You <b>cannot</b> take the exclusion.	household, or	-		
10	Enter: \$59,850 if single or head of household; \$89,750 if jointly or qualifying widow(er)				
11	Subtract line 10 from line 9. If zero or less, skip line 12 line 13, and go to line 14				
12	Divide line 11 by: \$15,000 if single or head of house qualifying widow(er). Enter the result as a decimal (rour		12	×	•
13	Multiply line 8 by line 12		13		
14	Excludable savings bond interest. Subtract line 13 fr Schedule B (Form 1040), line 3, or Schedule 1 (Form 1		14		

#### **General Instructions**

Section references are to the Internal Revenue Code.

#### Purpose of Form

If you cashed series EE or I U.S. savings bonds in 2004 that were issued after 1989, you may be able to exclude from your income part or all of the interest on those bonds. Use this form to figure the amount of any interest you may exclude.

#### Who May Take the Exclusion

You may take the exclusion if all four of the following apply.

1. You cashed qualified U.S. savings bonds in 2004 that were issued after 1989.

2. You paid qualified higher education expenses in 2004 for yourself, your spouse, or your dependents.

3. Your filing status is any status except married filing separately.

4. Your modified AGI (adjusted gross income) is less than: \$74,850 if single or head of household; \$119,750 if married filing jointly or qualifying widow(er). See the instructions for line 9 to figure your modified AGI.

#### **U.S. Savings Bonds That Qualify for Exclusion**

To qualify for the exclusion, the bonds must be series EE or I U.S. savings bonds issued after 1989 in your name, or, if you are married, they may be issued in your name and your spouse's name. Also, you must have been age 24 or older before the bonds were issued. A bond bought by a parent and issued in the name of his or her child under age 24 does not qualify for the exclusion by the parent or child.

#### **Recordkeeping Requirements**

Keep the following records to verify interest you exclude.

• Bills, receipts, canceled checks, or other documents showing you paid qualified higher education expenses in 2004.

• A written record of each post-1989 series EE or I bond that you cash. Your record must include the serial number, issue date, face value, and total redemption proceeds (principal and interest) of each bond. You may use Form 8818, Optional Form To Record Redemption of Series EE and I U.S. Savings Bonds Issued After 1989.

Form **8824** Department of the Treasury Internal Revenue Service

Name(s) shown on tax return

# **Like-Kind Exchanges**

(and section 1043 conflict-of-interest sales)





Attachment Sequence No. **109** 

Identifying number

Pa	t I Information on the Like-Kind Exchange			
	Note: If the property described on line 1 or line 2 is real or personal property located outside the Unite	d Sta	tes, indicate the co	untry.
1	Description of like-kind property given up ►			-
2	Description of like-kind property received ►			
2				
3	Date like-kind property given up was originally acquired (month, day, year)	3	/ /	
4	Date you actually transferred your property to other party (month, day, year)	4	/ /	
5	Date like-kind property you received was identified by written notice to another party (see instructions for 45-day written notice requirement) (month, day, year)	5	/ /	
6	Date you actually received the like-kind property from other party (month, day, year) (see instructions)	6	/ /	
7	Was the exchange of the property given up or received made with a related party, either directly (such as through an intermediary) (see instructions)? If "Yes," complete Part II. If "No," go to Part			No
Par	t II Related Party Exchange Information			
8	Name of related party Relationship to you	Relat	ed party's identifying n	number
	Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)			
9	During this tax year (and before the date that is 2 years after the last transfer of property that wa exchange), did the related party directly or indirectly (such as through an intermediary) sell or dis part of the like-kind property received from you in the exchange?	pose	of any	□No
10	During this tax year (and before the date that is 2 years after the last transfer of property that wa exchange), did you sell or dispose of any part of the like-kind property you received?	s parl	t of the	□No
	If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 1 year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this gain or (loss) from line 24 <b>unless</b> one of the exceptions on line 11 applies.	0 are year	"No" and this is <b>no</b> Is tax return the def	<b>ot</b> the ferred
11	If one of the exceptions below applies to the disposition, check the applicable box:			
а	The disposition was after the death of either of the related parties.			
	The disposition was an involuntary conversion, and the threat of conversion occurred after t			
С	☐ You can establish to the satisfaction of the IRS that neither the exchange nor the dispositi principal purpose. If this box is checked, attach an explanation (see instructions).	on ha	ad tax avoidance a	as its
Par	t III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property	Rec	eived	
	Caution: If you transferred and received (a) more than one group of like-kind properties or (b) cash of see <b>Reporting of multi-asset exchanges</b> in the instructions.	r othe	r (not like-kind) pro	perty,
	Note: Complete lines 12 through 14 only if you gave up property that was not like-kind. Otherwa	ise, g	o to line 15.	
12	Fair market value (FMV) of other property given up			
13	Adjusted basis of other property given up			
14	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale	14		
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced	15		
16	(but not below zero) by any exchange expenses you incurred (see instructions)	16		
17	Add lines 15 and 16	17		
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses <b>not</b> used on line 15 (see instructions)	18		
19	Realized gain or (loss). Subtract line 18 from line 17	19		
20	Enter the smaller of line 15 or line 19, but not less than zero	20		
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions).	21		
22	Subtract line 21 from line 20. If zero or less, enter -0 If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies (see instructions)	22		
23	Recognized gain. Add lines 21 and 22	23		
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24		
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	25		

For Paperwork Reduction Act Notice, see page 4.



Department of the Treasury Internal Revenue Service Name(s) shown on return

# **Empowerment Zone and Renewal Community Employment Credit**

► Attach to your tax return.

OMB No. 1545-1444

Attachment

Sequence No. 99

Identifying number

Part I Cu	rrent Year	Credit
-----------	------------	--------

1	Enter the total qualified wages paid or incurred during calendar year 2004 only (see in	nstructions)		
а			1a	
b	Qualified renewal community wages	K 15% (.15)	1b	
2	Add lines 1a and 1b. You must subtract this amount from your deduction for salaries	and wages	2	 
3	Form 8844 If you are a— Then enter the total of the current year credits from—			
	credits from a Shareholder Schedule K-1 (Form 1120S), box 13, code G. H. or M			
	pass-through b Partner Schedule K-1 (Form 1065), box 15, code G, H, or M			
	entities: c Beneficiary Schedule K-1 (Form 1041), line 14		3	
	d Patron Written statement from cooperative			
4	Add lines 2 and 3		4	
5	Empowerment zone and renewal community employment credit included on line 4 from	•	5	
_	activities (see instructions)		5 6	 
6	Subtract line 5 from line 4		7	
7	Passive activity credit allowed for 2004 (see instructions)		8	
8	Carryforward of empowerment zone and renewal community employment credit to 2004		9	 
9 10	Carryback of empowerment zone and renewal community employment credit from 2005 (see <b>Current year credit.</b> Add lines 6 through 9. (S corporations, partnerships, estates,	,		
10	cooperatives, see instructions.)		10	
Par	art II Allowable Credit			
11	Regular tax before credits:			
•		,		
•	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-/			
•	Part I, line 1; or the applicable line of your return		11	
•	<ul> <li>Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a a</li> </ul>	1		
	1b, or the amount from the applicable line of your return			
12		) )		
•	Individuals. Enter the amount from Form 6251, line 35	.		
•	Corporations. Enter the amount from Form 4626, line 14		12	 
•	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56			
13			13	 
14a			-	
b				
С				
d				
e			14f	
	f Add lines 14a through 14e		15	
15 16	Net income tax. Subtract line 14f from line 13. If zero, skip lines 16 through 22 and enter -0- Net regular tax. Subtract line 14f from line 11. If zero or less, enter -0-	on line 23		
16 17				
18	Tentative minimum tax (see instructions)       17         Enter 25% (.25) of the excess, if any, of line 16 over \$25,000 (see instructions)       18			
19	Multiply line 17 by 75% (.75)         .			
20	Enter the greater of line 18 or line 19		20	
21	Subtract line 20 from line 15. If zero or less, enter -0-		21	
22	General business credit (see instructions)		22	
 23	Subtract line 22 from line 21         . <th< th=""><th></th><th>23</th><th></th></th<>		23	
 24	Credit allowed for the current year. Enter the smaller of line 10 or line 23 here and on Form 1040, I			
	1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable			
	return. If line 23 is smaller than line 10, see instructions		24	

For Paperwork Reduction Act Notice, see page 4.

Cat. No. 16145S

Form 8853

# Archer MSAs and Long-Term Care Insurance Contracts

OMB No. 1545-1561

	0000	Long-Term Care	Insurance Contracts		20	04	ŀ
	nent of the Treasury Revenue Service (99)	Attach to Form 1040.	See separate instructions.		Attachme Sequenc		39
Name(	s) shown on Form 10	40	Social security number of MSA account holder. If both spouses have MSAs, see page 1 of the instructions				
			Advantage MSA, skip Section A and	comp	olete Sec	tion E	3.
Par	t Genera	Information. See page 2 of the ins	structions.				
1a	Did you or your	employer make contributions to your Arche	er MSA for 2004?		. 1a	Yes	No
	· · · ·	u uninsured when the MSA was establishe			. 1b		
		" indicate coverage under high deductible		,	00	1	
b	If "Yes," was you	r spouse uninsured when the MSA was es	ntributions to your spouse's Archer MSA for stablished (see page 2 of the instructions)?		2a . 2b		
1		" indicate coverage under high deductible				11.2	
Par	lf you a	re filing jointly and both you and y	<b>is.</b> See page 2 of the instructions before our spouse have high deductible here ach spouse (see page 2 of the instruction	alth p	lans with		
3	Total employer	contributions to your Archer MSA(s) for 2	2004 3				
4		ributions you made for 2004, including th		4			
5	•	at were for 2004. Do not include rollovers		4 5			<u> </u>
5		the worksheet on page 3 of the instructions from the a					
6	health plan. (If s	ble health plan was established.)	mployer maintaining the high deductible from the trade or business under which	6			
7	total on Form 1	040, line 35. On the dotted line next to		7			
Par		MSA Distributions	an additional tax (see page 4 of the instructi	ons).			
		ns you and your spouse received in 200	14 from all Archer MSAs (see page 4 of	8a			
b	Distributions inclu Also include any	Ided on line 8a that you rolled over to anothe excess contributions (and the earnings or withdrawn by the due date of your return	n those excess contributions) included on	8b			
c	Subtract line 8b		(see page 4 of the instructions)	8c			
9		ualified medical expenses (see page 4 d	of the instructions).	9			
10	include this amo	<b>MSA distributions.</b> Subtract line 9 from ount in the total on Form 1040, line 21. (	On the dotted line next to line 21, enter	10			
	"MSA" and the			10			
	15% Tax (see p	ributions included on line 10 meet any or age 4 of the instructions), check here	· · · · · · · · · · · · · • □				
b	on line 10 that	<b>tax</b> (see page 4 of the instructions). Enter are subject to the additional 15% tax. A 62. On the dotted line next to line 62, e		11b			
Sect	distrib		. If you are filing jointly and both you ar vantage MSA, complete a separate Se				
12		ns you received in 2004 from all Medica		12			
13		ualified medical expenses (see page 5 o		13			
14	enter -0 Also i	are Advantage MSA distributions. Sub- nclude this amount in the total on Form "Med MSA" and the amount		14			
15a	If any of the dis	ributions included on line 14 meet any o age 5 of the instructions), check here	of the Exceptions to the Additional				
b	Additional 50%	tax (see page 5 of the instructions). A	lso include this amount in the total on				
	Form 1040, line	62. On the dotted line next to line 62, e	enter "Med MSA" and the amount	15b			

For Paperwork Reduction Act Notice, see page 8 of the instructions.

Form	8853 (2004		Attachment Sequence No. 39 Pag	ge <b>2</b>			
Name	of policyho	older (as shown on Form 1040)	Social security number of policyholder ►				
Sec	tion C.	Long-Term Care (LTC) Insurance Contracts. See Filing the instructions before completing this section.	Requirements for Section C on page 6	i of			
	If more	than one Section C is attached, check here					
16a	Name o	f insured <b>b</b> Social set	curity number of insured ►				
17	LTC ins	did anyone other than you receive payments on a per diem or other p urance contract covering the insured or receive accelerated death b overing the insured?	penefits under a life insurance	No			
18	Note: If	e insured a terminally ill individual? "Yes" and the <b>only</b> payments you received in 2004 were accelerated because the insured was terminally ill, skip lines 19 through 27 and e	I death benefits that were paid	No			
19	from bo	TC payments received on a per diem or other periodic basis. Enter the x 1 of all Forms 1099-LTC you received with respect to the insured ox in box 3 is checked					
	LTC ins are not e or sickn	<b>a: Do not</b> use lines 20 through 28 to figure the taxable amount of ber urance contract that is not a <b>qualified</b> LTC insurance contract. Insu excludable from your income (for example, if the benefits are not paid ess through accident or health insurance), report the amount not ex in 1040, line 21.	tead, if the benefits for personal injuries				
20	Enter th	e part of the amount on line 19 that is from <b>qualified</b> LTC insurance	e contracts 20				
21		ated death benefits received on a per diem or other periodic basis. s you received because the insured was terminally ill (see page 7 of					
22	Add line	es 20 and 21					
		you checked "Yes" on line 17 above, see <b>Multiple Payees</b> 7 of the instructions before completing lines 23 through 27.					
23 24	Costs in	\$230 by the number of days in the LTC period23ncurred for qualified LTC services provided for the insured24he LTC period (see page 7 of the instructions)24					
25 26	Reimbu	are larger of line 23 or line 24       25         rsements for qualified LTC services provided for the insured he LTC period       26					
		a: If you received any reimbursements from LTC contracts before August 1, 1996, see page 7 of the instructions.					
27	Per dier	n limitation. Subtract line 26 from line 25					
28	amount	<b>payments.</b> Subtract line 27 from line 22. If zero or less, enter -0 in the total on Form 1040, line 21. On the dotted line next to line 2 punt	1, enter "LTC" and				

Form 8853 (2004)

886 Form Department of the Treasury Internal Revenue Service (99)

Name(s) shown on return

### **Education Credits** (Hope and Lifetime Learning Credits) See instructions.

OMB No. 1545-1618 2

► Attach to Form 1040 or Form 1040A.

Attachment 50 Sequence No.

Your social security number

Caution: You cannot take both an education credit and the tuition and fees deduction (Form 1040, line 27, or Form 1040A, line 19) for the same student in the same year.

Pai	rt I Hope Credit. Ca	ution: You cannot ta	ake the Hope	cred	it for mo	re tha	an <b>2</b> i	tax years fo	or the	sar	ne student.	
1	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualifie expenses (s instructions). not enter m than \$2,000 each stude	bee Do ore for	colum	<b>er</b> of tount ir	the า	<b>(e)</b> Sub column (c columr	d) from		(f) Enter one of the amoun column (e	nt in
2 3 Par	Add the amounts in co Tentative Hope credit. the lifetime learning cr t II Lifetime Learning	Add the amounts of edit for another stu	on line 2, colu							;		
		•								_	() 0	
4	Caution: You cannot take the Hope credit and the lifetime learning	<b>(a)</b> Student's r of First name	name (as show your tax returr Last nar	ר)	page 1		num	Student's social ber (as shown 1 of your tax re	on page expenses (see		see	
	credit for the <b>same</b> <b>student</b> in the same year.											
5 6 7	Add the amounts on li Enter the <b>smaller</b> of lin Tentative lifetime learn	ne 5 or \$10,000							5 6 7	;		
_	t III Allowable Educ			0 (	s, and g	0 10 1						L
			nd 7						8			
8	Tentative education cro			• •		•		• • • •	ľ	·		L
9	Enter: \$105,000 if mar household, or qualifyir		52,000 II SINQ			9						
10	Enter the amount from					10						
11	Subtract line 10 from I any education credits		s, <b>stop;</b> you	cann	ot take	11						
12	Enter: \$20,000 if marr household, or qualifyin	ied filing jointly; \$1		gle, h	ead of	12						
13							× .					
14	Multiply line 8 by line							•	. 14			
15	Enter the amount from		5, or Form 10	)40A,	line 28				1	5		
16	Enter the total, if any, 1040A, lines 29 and 30	)					· .		16	6		
17	Subtract line 16 from		r less, <b>stop;</b>	you	cannot	take	any	education	17	7		
18	<b>Education</b> credits. En line 49, or Form 10404							,	18	3		
	* If you are filing Form 2555								for the	an	nount to enter	



Internal Revenue Service Name(s) shown on return

## **Credit for Qualified Retirement Savings Contributions**

Attach to Form 1040 or Form 1040A.

See instructions on back.

	OMB No. 1545-1805				
	2004				
	Attachment Sequence No. <b>129</b>				
siel essurity number					

(b) Your spouse

Your social security number

7

13

14

(a) You

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	CAUTION	

10

You cannot take this credit if either of the following applies.

- The amount on Form 1040, line 37, or Form 1040A, line 22, is more than \$25,000 (\$37,500 if head of household; \$50,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1987, (b) is claimed as a dependent on someone else's 2004 tax return, or (c) was a student (see instructions).
- Traditional and Roth IRA contributions for 2004. Do not include rollover contributions
   Elective deferrals to a 401(k) or other qualified employer plan, voluntary
- a Holding and the second sec
- 6 In each column, enter the smaller of line 5 or \$2,000 . . . .
- 7 Add the amounts on line 6. If zero, stop; you cannot take this credit
- 8 Enter the amount from Form 1040, line 37\*, or Form 1040A, line 22.
- 9 Enter the applicable decimal amount shown below:

If line 8 is—		Ar	nd your filing statu	s is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or		
	0061-	Enter of	on line 9—	Qualifying widow(er)		
	\$15,000	.5	.5	.5		
\$15,000	\$16,250	.5	.5	.2		
\$16,250	\$22,500	.5	.5	.1	9	Χ.
\$22,500	\$24,375	.5	.2	.1		
\$24,375	\$25,000	.5	.1	.1		
\$25,000	\$30,000	.5	.1	.0		
\$30,000	\$32,500	.2	.1	.0		
\$32,500	\$37,500	.1	.1	.0		
\$37,500	\$50,000	.1	.0	.0		
\$50,000		.0	.0	.0		
Aultiply line		f line 9 is zero, <b>stop</b> ; y	ou cannot take this	credit.	10	

- 11 Enter the amount from Form 1040, line 45, or Form 1040A, line 2812 Enter the total of your credits from Form 1040, lines 46 through 49, or
- Form 1040A, lines 29 through 31

\*See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

For Paperwork Reduction Act Notice, see back of form.

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# New York Liberty Zone Business Employee Credit

Attach to your tax return.

Identifying number

Par	t I Current Year Credit (Members of a controlled group, see instructions.)						
	Enter the total qualified wages paid or incurred during the tax year to New York (NY) Liberty						
1	Zone business employees for work performed during calendar year 2002 or 2003 who have:						
а	Worked for you at least 120 hours but fewer than 400 hours	1a					
b	Worked for you at least 400 hours $\ldots$ $\ldots$ $\vdots$	1b					
2	Add lines 1a and 1b. You <b>must</b> subtract this amount from your deduction for salaries and wages	2					
3	NY Liberty Zone If you are a— Then enter the NY Liberty Zone business employee credits from—						
	business <b>a</b> Shareholder . Schedule K-1 (Form 1120S), box 13, code G, H, or N						
	employee credits <b>b</b> Partner. Schedule K-1 (Form 1065), box 15, code G, H, or N	3					
	employee credits       b Partner.       Schedule K-1 (Form 1065), box 15, code G, H, or N         from pass-through       c Beneficiary       Schedule K-1 (Form 1041), line 14         entities:       d Patron       Written statement from cooperative						
4	Add lines 2 and 3	4					
5	NY Liberty Zone business employee credit included on line 4 from passive activities (see						
	instructions)	5					
6	Subtract line 5 from line 4	6					
7	NY Liberty Zone business employee passive activity credit allowed for 2004 (see instructions)	7					
8	Carryforward of NY Liberty Zone business employee credit to 2004	8					
9	Carryback of NY Liberty Zone business employee credit from 2005 (see instructions)	9					
10	Current year credit. Add lines 6 through 9. (S corporations, partnerships, estates, trusts,						
Dor	cooperatives, regulated investment companies, and real estate investment trusts, see instructions.) <b>t II</b> Allowable Credit	10					
11	Regular tax before credits:						
•	Individuals. Enter the amount from Form 1040, line 43						
•	Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A,	11					
	Part I, line 1; or the applicable line of your return						
•	and 1b, or the amount from the applicable line of your return						
12							
•	Individuals. Enter the amount from Form 6251, line 35						
•	Corporations. Enter the amount from Form 4626, line 14.	12					
•	Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56						
13	Add lines 11 and 12	13					
14a	Foreign tax credit						
b							
С	Possessions tax credit (Form 5735, line 17 or 27)						
d	Credit for fuel from a nonconventional source						
е	Qualified electric vehicle credit (Form 8834, line 20)						
	Add lines 14a through 14e	14f					
15	Net income tax. Subtract line 14f from line 13. If zero, skip lines 16 through 19 and enter -0- on line 20	15					
16	Net regular tax. Subtract line 14f from line 11. If zero or less, enter -0-	17					
17	Enter 25% (.25) of the excess, if any, of line 16 over \$25,000 (see instructions)	17					
18	Subtract line 17 from line 15. If zero or less, enter -0	19					
19	General business credit (see instructions).	20					
20	Subtract line 19 from line 18. If zero or less, enter -0	20					

20 Subtract line 19 from line 18. If zero or less, enter -0 21 Credit allowed for the current year. Enter the smaller of line 10 or line 20 here and on Form 1040, line 54; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 20 is smaller than line 10, see instructions

For Paperwork Reduction Act Notice, see page 4.

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Name(s) shown on return



# **Health Coverage Tax Credit**

► Attach to Form 1040 or Form 1040NR.

Name of recipient (if both spouses are recipients, complete a separate form for each spouse)

OMB No. 1545-1807

Recipient's social security number

#### Before you begin: See Definitions and Special Rules that begin on page 2.

Do not complete this form if you can be claimed as a dependent on someone else's 2004 tax return.

#### Part I Complete This Part To See if You Are Eligible To Take This Credit

- 1 Check the boxes below for each month in 2004 that **all** of the following statements were **true** on the **first day** of that month.
  - You were an eligible trade adjustment assistance (TAA) recipient, alternative TAA recipient, or Pension Benefit Guaranty Corporation (PBGC) pension recipient.
  - You were covered by a qualified health insurance plan for which you paid the premiums.
  - You were not entitled to Medicare Part A or enrolled in Medicare Part B.
  - You were not enrolled in Medicaid or State Children's Health Insurance Program (SCHIP).
  - You were **not** enrolled in the Federal Employees Health Benefits Program or eligible to receive benefits under the U.S. military health system (TRICARE).
  - You were not imprisoned under Federal, state, or local authority.
  - You were **not** covered by, or eligible for coverage under, any employer-sponsored health insurance plan (see instructions on page 3).

January	E February	March	🗌 April	🗌 May	☐ June
☐ July	August	September	October	November	December

#### Part II Health Coverage Tax Credit

2	Amount paid for qualified health insurance coverage for all months checked on line 1 (see instructions on page 4). Include advance payments, if any, from Form 1099-H, box 1	2	
	<b>Note.</b> You <b>must</b> attach invoices and proof of payment for any amounts included on line 2 for which you did not receive an advance payment (see instructions on page 4).		
3	Enter the total amount of any <b>(a)</b> Archer MSA and health savings account distributions used to pay amounts included on line 2 and <b>(b)</b> National Emergency Grants you received for health insurance in 2004	3	
4	Subtract line 3 from line 2. If zero or less, stop; you cannot take the credit	4	
5	Multiply line 4 by 65% (.65) and enter the result	5	
6	Advance payments, if any, from Form 1099-H, box 1	6	
7	<b>Health coverage tax credit.</b> Subtract line 6 from line 5. If zero or less, enter -0 Also include on Form 1040, line 69, or Form 1040NR, line 63, and check box <b>c</b> on that line	7	

	88889 nent of the Treasury Revenue Service	
Name(	s) shown on Form 10	40

# Health Savings Accounts (HSAs)

OMB No. 1545-1911 2004Attachment Sequence No. 138

►	Attach	to	Form	1040.	
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See separate instructions.

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beneficia

security number of HSA beneficiary. If both spouses have HSAs, see page 2 of the instructions

Before vou begin: Complete Form 8853. Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part I HSA Contributions and Deduction. See page 2 of the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse (see page 2 of the instructions). Check the box to indicate your coverage under a high-deductible 1 ☐ Familv HSA contributions you made for 2004 (or those made on your behalf), including those made 2 from January 1, 2005, through April 15, 2005, that were for 2004. Do not include employer 2 If you were under age 55 at the end of 2004, and on the first day of every month during 2004, you 3 were an eligible individual with the same annual deductible and coverage, enter the smaller of: • Your annual deductible (see page 3 of the instructions), or • \$2,600 (\$5,150 for family coverage). 3 All others. enter the limit from the worksheet on page 3 of the instructions Enter the amount you and your employer contributed to your Archer MSAs for 2004 from Form 4 8853, lines 3 and 4. If you or your spouse had family coverage under a high-deductible health plan at any time during 2004, also include any amount contributed to your spouse's Archer MSAs 4 5 5 6 If you and your spouse each have separate HSAs and had family coverage under a high-deductible health plan at any time during 2004, see the instructions on page 4 for the amount 6 If you were age 55 or older at the end of 2004, married, and you or your spouse had family 7 coverage under a high-deductible health plan at any time during 2004, enter the additional 7 contribution amount from the worksheet on page 4 of the instructions . . . . . . . . . 8 8 Add lines 6 and 7 . 9 9 10 10 11 HSA deduction. Enter the smaller of line 2 or line 10 here and on Form 1040, line 28 . . . 11 Caution: If line 2 is more than line 11, you may have to pay an additional tax (see page 4 of the instructions). **HSA Distributions.** If you are filing jointly and both you and your spouse each have separate HSAs, Part II complete a separate Part II for each spouse. 100 

12a	I otal distributions you received in 2004 from all HSAs (see page 5 of the instructions)	12a	
	Distributions included on line 12a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 12a that were withdrawn by the due date of your return (see page 5 of the instructions)	12b	
С	Subtract line 12b from line 12a	12c	
13	Unreimbursed qualified medical expenses (see page 5 of the instructions)	13	
14	<b>Taxable HSA distributions.</b> Subtract line 13 from line 12c. If zero or less, enter -0 Also, include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "HSA" and the amount	14	
15a	If any of the distributions included on line 14 meet any of the <b>Exceptions to the Additional</b> <b>10% Tax</b> (see page 5 of the instructions), check here		
b	Additional 10% tax (see page 5 of the instructions). Enter 10% (.10) of the distributions included		
	on line 14 that are subject to the additional 10% tax. Also include this amount in the total on		
	Form 1040, line 62. On the dotted line next to line 62, enter "HSA" and the amount	15b	

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