Department Of the Treasury Internal Revenue Service

2005 Estimated Data Line Counts Individual Income Tax Returns

(Rev. 9-2007)

This 2005 Statistics of Income (SOI) estimated data line counts 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 2006 that were sampled statistically and then weighted to estimate the entire 2005 Tax Year.

Changes for the Tax Year 2005 edition include: The exclusion of form 8815: exclusion of interest from series EE and I U.S. savings bonds issued after 1989, and form 8884: New York liberty zone business employee credit. Six 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 other wise have been filed on paper as a 1040 or 1040A, and then it would be classified as such statistically.

2005 Complete Report estimates:

Total, all individual returns filed
1040 returns
1040A returns
1040EZ returns

Estimates of returns filed electronically:

73,471,852	Total, all individual returns filed
39,465,536	1040 returns
22,224,396	1040A returns
11,781,921	1040EZ returns

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Schedule 1	Form 6251
Schedule 2	Form 6252
Schedule 3	Form 6781
Schedules A & B	Form 8283
Schedule C	Form 8396
Schedule C-EZ	Form 8582
Schedule D	Form 8586
Schedule E	Form 8606
Schedule EIC	Form 8609-A
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Schedule R	Form 8801
Schedule SE	Form 8812
Form 2106	Form 8814
Form 2106-EZ	Form 8824
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Form 2441	Form 8844
Form 3468	Form 8853
Form 3800	Form 8863
* Form 3903	* Form 8864
Form 4136	Form 8880
Form 4562	Form 8885
Form 4684	Form 8889
Form 4797	* Form 8903
Form 4835	* Form 8914

* New Form for Tax Year 2005 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 2005

All returns filed	134,372,678	
Form 1040	81,497,559	
Form 1040A	31,326,141	
Form 1040EZ	21,548,977	
Form 1040A-schedule 1, interest/dividends	1,895,126	tabulated within Schedule B total
Form 1040A-schedule 2, child care credit	2,127,268	(similar to Form 2441)
Form 1040A-schedule 3, elderly credit	206,600	(similar to Schedule R)
Schedule A, itemized deductions		
	48,214,788	includes schedule 1. Form 10404
Schedule B, interest & dividends	23,128,857	includes schedule 1, Form 1040A
Schedule C, sole-prop business	21,467,313	
Schedule C-EZ	3,874,377	tabulated within Schedule C total
Schedule D, capital gain/loss	22,705,099	
Schedule E, supplemental income	16,888,514	
Schedule EIC, earned income credit	18,015,106	
Schedule F, profit or loss from farming	2,002,088	
Schedule R, elderly or disabled	206,600	includes schedule 3, Form 1040A
Schedule SE, self employed tax	16,734,664	
Form 2106, employee business expense	7,825,703	
Form 2106-EZ	4,094,078	
Form 2439, undistributed long term capital gains	11,138	
Form 2441, child care expenses	7,258,577	includes schedule 2, Form 1040A
Form 3468, investment credit	4,299	
Form 3800, general business credit	444,596	
Form 3903, moving expenses	1,099,980	
Form 4136, fuels tax credit	340,769	
Form 4562, depreciation expense	11,862,376	
Form 4684, casualties and thefts	925,047	
Form 4797, sales of business property	3,268,563	
Form 4835, farm rental	608,340	
Form 4952, investment interest	1,771,400	
Form 4972, lump-sum distributions	12,420	
Form 5329, retirement plans tax	1,481,096	
Form 5884, work opportunity credit	31,526	
Form 5884a, employers affected by Katrina, Wilma, and Rita	38,248	
Form 6251, alternative minimum tax	8,270,693	
Form 6252, installment sale income	940,808	
Form 6781, gains/losses from contracts, etc	245,840	
Form 8283, noncash charitable contributions	6,543,158	
Form 8396, mortgage interest credit	54,414	
Form 8582, passive activity loss limit	3,326,880	
Form 8586, low income housing	102,711	
Form 8606, nondeductible IRA's	1,448,259	
Form 8609-A, annual statement	170	only those filed with Form 8586
Form 8615, under age 14 tax	168,835	only those med with 1 onn 0500
-		
Form 8801, prior year minimum tax credit	1,115,224	
Form 8812, additional child tax credit	15,354,661	
Form 8814, parent's report for child	139,067	
Form 8824, like-kind exchanges	293,676	
Form 8839, qualified adoption expenses	94,222	
Form 8844, empowerment zone credit	33,933	
Form 8853, medical savings account	91,453	
Form 8863, education, hope & lifetime learning credits	7,202,344	
Form 8864, biodiesel and renewable diesel fuels	89	
Form 8880, credit for qualified retirement savings contrib.	5,584,469	
Form 8885, health coverage tax credit	15,081	
Form 8889, health savings accounts	366,325	
Form 8903, domestic production activities	405,040	
Form 8914, housing Hurricane Katrina individuals exemption	135,229	
	,220	

Limitations and Guidelines for The 2005 Data Line Counts

Since the line counts used in this package are obtained from the Tax Year 2005 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 113,847,301 and 114,294,459.) These confidence intervals correspond to the estimates for all Individual Income Tax Returns filed for Tax Year 2005.

Item	Line number on 1040		
Salaries and wages	7	(113,847,301 ,114,294,459)	
Taxable interest	8a	(58,959,035 , 59,539,679)	
Tax-exempt interest	8b	(4,400,997 , 4,594,949)	
Ordinary dividends	9a	(30,937,071 , 31,413,681)	
State income tax refunds	10	(21,889,750 , 22,331,788)	
Alimony received	11	(423,414 , 491,562)	
Capital gain distributions	13 (margin wr	ite in) (4,042,014 , 4,268,424)	
Total taxable IRA distributions	15b	(9,228,959 , 9,545,419)	
Total pension and annuities	16a	(25,118,545 , 25,585,631)	
Taxable pension and annuities	16b	(23,019,550 , 23,475,198)	
Unemployment compensation	19	(7,731,555 , 8,043,845)	
Social security benefits	20a	(15,321,975 , 15,698,941)	
Taxable social security benefits	20b	(12,492,011 , 12,829,497)	
Net operating loss	21 (margin wr	ite in) (825,080 , 900,502)	
Educator expenses	23	(3,397,963 , 3,609,475)	
IRA deduction	32	(3,160,338 , 3,351,794)	

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

Item	Line number on 1040	95% confidence interval					
Student loan interest deduction	33	(7,909,920 , 8,235,872)					
Tuition and fees deduction	34	(4,573,597 , 4,818,429)					
Moving expenses	26	(1,073,007 , 1,195,267)					
One-half of self-employment tax	27	(16,567,041 ,16,822,269)					
Self-employed health insurance deduction	29	(3,817,739 , 3,984,425)					
Keogh and self-employed SEP and SIMPLE plan	n: 28	(1,214,527 , 1,299,273)					
Penalty on early withdrawal of savings	30	(756,359 , 854,891)					
Alimony paid	31a	(549,132 , 627,794)					
Total adjustments	36	(33,354,105 , 33,828,143)					
Adjusted gross income	37	(134,087,979 , 134,140,551)					
Total standard deduction	39 (margin write	in) (84,591,789 , 85,090,655)					
Additional standard deduction	39 (margin write	in) (10,810,680 , 11,159,478)					
Total itemized deductions	40	(47,502,705 , 48,008,149)					
Taxable income	43	(104,085,267 , 104,576,039)					
Тах	44	(104,075,968 , 104,566,696)					

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 4972 Form 8609-A Form 8864 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 2006.

All returns processed during 2006 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that contained no income information, were excluded in calculating estimates.

The estimates in this report are intended to represent all returns filed for Tax Year 2005. While most of the returns processed during Calendar Year 2006 were for Tax Year 2005, the remaining returns were mostly for prior years, and a few for noncalendar years ending during 2006 and 2007. Returns for prior years were used in place of 2005 returns received and processed after December 31, 2006. 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 2006.

Sample Design and Selection

The sample design is a stratified probability sample, in which the population of tax returns is classified into subpopulations, called strata, and a sample is 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 2004 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, 2005 on the BEA website (http://www.bea.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 2006 were used to assign each taxpayer's record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if their ending five digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000.

Data Capture and Cleaning

Data capture for the SOI sample begins with the designation of a sample of administrative records. While the sample was being selected, the process was continually monitored for sample selection and data collection errors. In addition, a small sub-sample 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 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 2005, 0.10 percent of the sample returns were unavailable.

Method of Estimation

Weights were obtained by dividing the population count of returns in a stratum by the number of sample returns for that stratum. The weights were adjusted to correct for misclassified returns. These weights were applied to the sample data to produce all of the estimates in this report.

1040		rtment of the Treasury—Internal Revenue Se		(99)			ot write or	staple in this	50200
	_	the year Jan. 1-Dec. 31, 2005, or other tax year beginn		, ending	, 2	· .		MB No. 154	
Label			Last name	, 5	,			ocial secur	
(See L									
instructions A on page 16.)	lf a	joint return, spouse's first name and initial	Last name				Spous	e's social se	ecurity number
Use the IRS									
label.	Ho	me address (number and street). If you have a F	P.O. box, see page 16.		Apt. no.		A Y	ou must e	enter
Otherwise, please print							🔺 у	our SSN(s)	above.
or type.		, town or post office, state, and ZIP code. If yo	ou have a foreign addre	ess, see page	16.		Checkir	ng a box be	elow will not
Presidential							<u> </u>	your tax or	r refund.
Election Campaig	n 🕨 C	heck here if you, or your spouse if filing jo	pintly, want \$3 to go	to this fun	d (see pa	ge 16) 🖡		You	Spouse
	1 [Single	4	Head	of househo	ld (with	qualifying	g person). (S	See page 17.) If
Filing Status	2	Married filing jointly (even if only one h	ad income)				child but	t not your de	ependent, enter
Check only	3	Married filing separately. Enter spouse			ild's name				
one box.		and full name here. ►	5			v(er) with	ו depen	dent child (Boxes che	see page 17)
Examplianc	6a	Yourself. If someone can claim you	•	not check	box 6a	• •	}	on 6a and	6b
Exemptions	b	Spouse			endent's	 (4) v if qua	<u> </u>	No. of chil on 6c who	
	С	Dependents:	(2) Dependent's social security number	r relation	nship to	child for ch	ild tax	 lived with 	-
		(1) First name Last name	1 1	у	ou c	redit (see p	age 19)	 did not li you due to 	
If more than four			I I					or separati (see page 2	
dependents, see								Dependent	s on 6c
page 19.								not entered	l above
	d	Total number of exemptions claimed						Add numb lines abov	
	7	•					7	intee abov	
Income	, 8a	Wages, salaries, tips, etc. Attach Form(s Taxable interest. Attach Schedule B if re	,			• •	8a		
Attach Form(a)	b	Tax-exempt interest. Do not include on		8b					
Attach Form(s) W-2 here. Also	9a	Ordinary dividends. Attach Schedule B if					9a		
attach Forms	b	Qualified dividends (see page 23)		9b		· ·			
W-2G and 1099-R if tax	10	Taxable refunds, credits, or offsets of sta	ate and local income	e taxes (see	page 23		10		
was withheld.	11	Alimony received			, page <u></u> _0,		11		
	12	Business income or (loss). Attach Sched	ule C or C-EZ				12		
	13	Capital gain or (loss). Attach Schedule D		equired, che	eck here		13		
lf you did not	14	Other gains or (losses). Attach Form 479					14		
get a W-2,	15a	IRA distributions . 15a		Taxable amo	unt (see pa	ge 25)	15b		
see page 22.	16a	Pensions and annuities 16a	b [·]	Taxable amo	unt (see pa	ge 25)	16b		
Enclose, but do	17	Rental real estate, royalties, partnerships	, S corporations, true	sts, etc. Att	ach Scheo	dule E	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	Social security benefits . 20a		Taxable amo	• •	- /	20b		
	21	Other income. List type and amount (see					21		
	22	Add the amounts in the far right column for	or lines / through 21.		total inco	ome 🕨	22		
Adjusted	23	Educator expenses (see page 29)		23			-		
Gross	24	Certain business expenses of reservists, perfe	e	04					
Income		fee-basis government officials. Attach Form		24			-		
Income	25	Health savings account deduction. Attack		25 26			-		
	26	Moving expenses. Attach Form 3903		20			-		
	27	One-half of self-employment tax. Attach S		28			-		
	28	Self-employed SEP, SIMPLE, and qualifi		29			-		
	29 30	Self-employed health insurance deduction Penalty on early withdrawal of savings .		30					
		Alimony paid b Recipient's SSN ►		31a					
	31a 32	IRA deduction (see page 31)		32					
	32	Student loan interest deduction (see page		33					
	33 34	Tuition and fees deduction (see page 34		34					
	35	Domestic production activities deduction. A		35					
	36	Add lines 23 through 31a and 32 through					36		
	37	Subtract line 36 from line 22. This is you				. 🕨	37		

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 78.

Form	1040	(2005)
1 01111	10-0	(2000)

Tax and	38	Amount from line 37 (adjusted gross income)			38		
Credits	39a	Check [You were born before January 2, 1941, Blind.) Total boxes	6			
Cieuits		if: Spouse was born before January 2, 1941, Blind.	5				
Standard	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page	,	_			
Deduction	40	Itemized deductions (from Schedule A) or your standard deduct			40		
for—	41	Subtract line 40 from line 38		- ,	41		
 People who people who 	42	If line 38 is over \$109,475, or you provided housing to a person displa					
checked any box on line		see page 37. Otherwise, multiply \$3,200 by the total number of exem			42		
39a or 39b or who can be	43	Taxable income. Subtract line 42 from line 41. If line 42 is more th		43			
claimed as a	44			44			
dependent, see page 36.	45	Alternative minimum tax (see page 39). Attach Form 6251	_ Form 497		45		
 All others: 	46			• • • •	46		
	47		 17				
Single or Married filing	48	с	18				
separately, \$5,000	40 49		19				
			50				
Married filing jointly or	50		51				
Qualifying	51 50		52				
widow(er), \$10,000	52		j2 j3				
Head of	53		i4				
household,	54						
\$7,300	55	Other credits. Check applicable box(es): a Form 3800	55				
	50				56		
	56 57	Add lines 47 through 55. These are your total credits Subtract line 56 from line 46. If line 56 is more than line 46, enter	 -0-		57		
					58		
Other	58	Self-employment tax. Attach Schedule SE			59		
Taxes	59	Social security and Medicare tax on tip income not reported to employer			60		
	60	Additional tax on IRAs, other qualified retirement plans, etc. Attach F		equirea	61		
	61 62	Advance earned income credit payments from Form(s) W-2			62		
	62 63	Household employment taxes. Attach Schedule H			63		
December			64				
Payments	64 65		5				
	65 - 66 e		6a				
If you have a qualifying	_66a	Nontaxable combat pay election	54				
child, attach	b 67		67				
Schedule EIC.	67 68		8				
			i9				
	69 70	Payments from: a Form 2439 b Form 4136 c Form 8885 . 7					
	71	Add lines 64, 65, 66a, and 67 through 70. These are your total part			71		
Refund	72	If line 71 is more than line 63, subtract line 63 from line 71. This is th	•		72		
	73a	Amount of line 72 you want refunded to you	le amount you		73a		
Direct deposit? See page 59	⊳ b	Routing number	Checking	Savings		·	
and fill in 73b,	► d	Account number					
73c, and 73d.	-		/4				
Amount	74 75	Amount you owe. Subtract line 71 from line 63. For details on how	-	nage 60 ►	75		
You Owe	76		76				
	Do	you want to allow another person to discuss this return with the IRS	(see page 61)? Yes. (Comple	ete the follow	/ing. 🗌 Nc
Third Party	De	signee's Phone	F	Personal identific	ation		
Designee	nar			umber (PIN)			
Sign		ler penalties of perjury, I declare that I have examined this return and accompanyir					
Here		ef, they are true, correct, and complete. Declaration of preparer (other than taxpayer	,	information of wr			Ū.
Joint return?	Υοι	ir signature Date Your oc	cupation		Dayt	ime phone num	ıber
See page 17.					()	
Keep a copy for your	Spo	buse's signature. If a joint return, both must sign. Date Spouse	's occupation				
records.							
Paid		parer's Date	Che	ck if	Prep	arer's SSN or F	PTIN
		hature		employed			
Preparer's	Firr	n's name (or		EIN			
Use Only	you add	Irs if self-employed), diverse and ZIP code		Phone no.	()	

1040		rtment of the Treasury—Internal Revenue		5	(99) IRS Use		ot write or	staple in th	5 50200	
	_	the year Jan. 1-Dec. 31, 2005, or other tax year beg		2005, endir	()	20		MB No. 1		
Label		Ir first name and initial	Last name	,					urity number	er
(See L										
instructions on page 16.)	lf a	joint return, spouse's first name and initial	Last name				Spous	e's social	security nu	ımber
Use the IRS										
Iabel. Otherwise, H	Но	ne address (number and street). If you have a	a P.O. box, see page	16.	Apt. no).		′ou must our SSN(enter s) above.	
please print R or type. E	Cit	, town or post office, state, and ZIP code. If	you have a foreign a	ddress, se	e page 16.	i	-		, pelow will i	not
Presidential)			or refund.	not
		heck here if you, or your spouse if filing	jointly, want \$3 to	go to th	nis fund (see pa	age 16) I	È	You	Spous	е
	1 [Single		4	Head of househ	old (with	qualifying	a person).	(See page	17.) If
Filing Status	2	Arried filing jointly (even if only one	had income)		the qualifying pe					
Check only	3	Married filing separately. Enter spous	se's SSN above	_	this child's nam					
one box.		and full name here.		5	Qualifying wide	ow(er) wit	h depen			9 17)
	6a	Yourself. If someone can claim yo	•	, do not	check box 6a		}	Boxes cl on 6a an		
Exemptions	b	Spouse	· · · · · ·		(3) Dependent's	 (4)√if au	<u>.</u>]	No. of ch on 6c wh		
	с	Dependents:	(2) Dependent social security nu		relationship to	child for cl		 lived v 		
		(1) First name Last name			you	credit (see p	page 19) I		live with o divorce	
If more than four								or separa (see page	tion	
dependents, see							<u> </u>	Depende	nts on 6c	
page 19.			<u> </u>				<u> </u>	not enter	ed above _	
	d	Total number of exemptions claimed					<u> </u>	Add num lines abo		
	7	Wages, salaries, tips, etc. Attach Form					7			
Income	, 8a	Taxable interest. Attach Schedule B if		• • •		• • •	8a			
Attach Form(s)	b	Tax-exempt interest. Do not include of		8b						
W-2 here. Also	9a	Ordinary dividends. Attach Schedule E					9a			
attach Forms	b	Qualified dividends (see page 23)		9b						
W-2G and 1099-R if tax	10	Taxable refunds, credits, or offsets of	state and local inc	ome taxe	es (see page 2	3)	10			
was withheld.	11	Alimony received					11			
	12	Business income or (loss). Attach Sche	edule C or C-EZ				12			
	13	Capital gain or (loss). Attach Schedule	D if required. If no	ot require	ed, check here		13			
If you did not	14	Other gains or (losses). Attach Form 4	797				14			
get a W-2, see page 22.	15a	IRA distributions 15a		b Taxab	le amount (see p	age 25)	15b			
	16a	Pensions and annuities 16a			ele amount (see p	o ,	16b			
Enclose, but do	17	Rental real estate, royalties, partnership					17			
not attach, any payment. Also,	18	Farm income or (loss). Attach Schedul					18 19			
please use	19		· · · · · · ·				20b			
Form 1040-V.	20a 21	Social security benefits . 20a Other income. List type and amount (s	29)		le amount (see p	- ,	21			
	22	Add the amounts in the far right column	for lines 7 through	21. This	is your total inc	ome ►	22			
	23	Educator expenses (see page 29)		00						
Adjusted	24	Certain business expenses of reservists, pe								
Gross		fee-basis government officials. Attach For	•							
Income	25	Health savings account deduction. Atta		0.5						
	26	Moving expenses. Attach Form 3903		26			_			
	27	One-half of self-employment tax. Attach	Schedule SE .	. 27			_			
	28	Self-employed SEP, SIMPLE, and qual	lified plans				_			
	29	Self-employed health insurance deduc	(, ,				-			
	30	Penalty on early withdrawal of savings								
	31a	Alimony paid b Recipient's SSN ►		00						
	32	IRA deduction (see page 31)		00						
	33	Student loan interest deduction (see particular for a second	•							
	34 25	Tuition and fees deduction (see page 3								
	35 36	Domestic production activities deduction Add lines 23 through 31a and 32 throu			1		36	1		
	37	Subtract line 36 from line 22. This is ye	-				37			

Form	1040	(2005)
1 01111	10-0	(2000)

Tax and	38	Amount from line 37 (adjusted gross income)			38		
Credits	39a	Check [You were born before January 2, 1941, Blind		5			
Cieuits		if: Spouse was born before January 2, 1941, Blind	d. 🕻 checked 🕨	► 39a			
Standard	b	If your spouse itemizes on a separate return or you were a dual-status alien, see p	,				
Deduction	40	Itemized deductions (from Schedule A) or your standard deduc	-		40		
for—	41	Subtract line 40 from line 38		-	41		
 People who checked any 	42	If line 38 is over \$109,475, or you provided housing to a person displ					
box on line		see page 37. Otherwise, multiply \$3,200 by the total number of exer	•		42		
39a or 39b or who can be	43	Taxable income. Subtract line 42 from line 41. If line 42 is more		43			
claimed as a dependent,	44	Tax (see page 37). Check if any tax is from: a Form(s) 8814 b	Form 497	2	44		
see page 36.	45	Alternative minimum tax (see page 39). Attach Form 6251			45		
All others:	46	Add lines 44 and 45		►	46		
Single or	47	Foreign tax credit. Attach Form 1116 if required	47				
Married filing separately,	48	Credit for child and dependent care expenses. Attach Form 2441	48				
\$5,000	49	Credit for the elderly or the disabled. Attach Schedule R	49				
Married filing	50	Education credits. Attach Form 8863	50				
jointly or Qualifying	51	Retirement savings contributions credit. Attach Form 8880.	51				
widow(er),	52	Child tax credit (see page 41). Attach Form 8901 if required	52				
\$10,000	53	Adoption credit. Attach Form 8839	53				
Head of household,	54	Credits from: a Form 8396 b Form 8859	54				
\$7,300	55	Other credits. Check applicable box(es): a Form 3800					
			55				
	56	Add lines 47 through 55. These are your total credits			56		_
	57	Subtract line 56 from line 46. If line 56 is more than line 46, enter	r-U	🕨	57		+
Other	58				58 59		
Taxes	59	Social security and Medicare tax on tip income not reported to employ			60		+
	60 61	Additional tax on IRAs, other qualified retirement plans, etc. Attach			61		
	61 62	Advance earned income credit payments from Form(s) W-2 Household employment taxes. Attach Schedule H			62		+
	63	Add lines 57 through 62. This is your total tax			63		
Payments	64		64				
rayments	65		65				
ر If you have a	66a		66a				
qualifying child, attach	b	Nontaxable combat pay election					
Schedule EIC.	67		67				
	68	Additional child tax credit. Attach Form 8812	68				
	69	Amount paid with request for extension to file (see page 59)	69				
	70	Payments from: a Form 2439 b Form 4136 c Form 8885 .					
	71	Add lines 64, 65, 66a, and 67 through 70. These are your total p	ayments .	►	71		
Refund	72	If line 71 is more than line 63, subtract line 63 from line 71. This is	the amount yo	u overpaid	72		<u> </u>
Direct deposit?	73a	Amount of line 72 you want refunded to you		<u>.</u> ►	73a		
See page 59 and fill in 73b,	▶ b	Routing number	Checking	Savings			
73c, and 73d.	► d	Account number					
Amount	74	Amount of line 72 you want applied to your 2006 estimated tax	74		75		
Amount You Owe	75 76	Amount you owe. Subtract line 71 from line 63. For details on ho Estimated tax penalty (see page 60)	76	page 60	15		
		you want to allow another person to discuss this return with the IR	-)? Yes. (Comple	ete the following	1. 🗌 No
Third Party		signee's Phone		Personal identific			
Designee	nar			number (PIN)			
Sign		ler penalties of perjury, I declare that I have examined this return and accompany					
Here		ef, they are true, correct, and complete. Declaration of preparer (other than taxpay	,	information of wr			0
Joint return?	Υοι	ir signature Date Your c	occupation		Dayti	ime phone number	r
See page 17.	_				()	
Keep a copy for your	Spo	buse's signature. If a joint return, both must sign. Date Spous	e's occupation				
records.							
Paid		parer's Date Date		ck if	Prep	arer's SSN or PTIN	4
Preparer's		•	self-		!		
Use Only	YOL	n's name (or rs if self-employed),		EIN	(
-	add	Iress, and ZIP code		Phone no.	(1	

1040		rtment of the Treasury—Internal Revenue S . Individual Income Tax Re		5	(99) IRS Use		ot write or	staple in th	is space	
	_	the year Jan. 1-Dec. 31, 2005, or other tax year begi		2005, endir	()	20		MB No. 1	•	
Label		ur first name and initial	Last name	,					urity number	r
(See L										
instructions on page 16.)	lf a	joint return, spouse's first name and initial	Last name				Spous	e's social	security num	nber
Use the IRS										
label. Otherwise, H	Но	me address (number and street). If you have a	a P.O. box, see page	16.	Apt. no).		'ou must	enter s) above.	
please print R or type. E	Cit	, town or post office, state, and ZIP code. If	vou have a foreign a	ddress se	e page 16		-			<u> </u>
Presidential			you have a loloigh a		be page to:	J			below will no or refund.	ot
		heck here if you, or your spouse if filing	jointly, want \$3 to	go to th	nis fund (see pa	age 16)	Ĕ	You	Spouse	
	1	Single		4	Head of househ				(See page 1	7.) If
Filing Status	2	Married filing jointly (even if only one	had income)		the qualifying pe					
Check only	3	Married filing separately. Enter spous			this child's nam					
one box.		and full name here.		5	Qualifying wide	w(er) wit	h depen			17)
	6a	Yourself. If someone can claim yo	ou as a dependent	, do not	check box 6a]	Boxes cl on 6a an		
Exemptions	b	Spouse		<u> </u>		· · / ·	<u> </u>	No. of ch on 6c wh		
	С	Dependents:	(2) Dependent social security nu		(3) Dependent's relationship to	(4)√ if qu child for cl		 lived v 		
		(1) First name Last name		IIIDei	you	credit (see p	page 19)		t live with to divorce	
If more than four							<u> </u>	or separa	ation	
dependents, see			i i					(see page Depende		
page 19.							 	not enter		_
	d	Total number of exemptions claimed	1 1					Add num lines abo		
	-	•				• • •	7	intes abc		
Income	7 8a	Wages, salaries, tips, etc. Attach Form Taxable interest. Attach Schedule B if				• • •	, 8a			
	b	Tax-exempt interest. Do not include of		 8b			- Ou			
Attach Form(s) W-2 here. Also	9a	Ordinary dividends. Attach Schedule B			1		9a			
attach Forms	b	Qualified dividends (see page 23)		9b						-
W-2G and 1099-R if tax	10	Taxable refunds, credits, or offsets of s	state and local inc	ome taxe	es (see page 2	3)	10			
was withheld.	11	Alimony received					11			
	12	Business income or (loss). Attach Sche	edule C or C-EZ				12			
	13	Capital gain or (loss). Attach Schedule	D if required. If no	ot require	ed, check here		13			
If you did not	14	Other gains or (losses). Attach Form 4	797				14			
get a W-2, see page 22.	15a	IRA distributions 15a		b Taxab	le amount (see p	age 25)	15b			
500 page 22.	16a	Pensions and annuities 16a			le amount (see p	o ,	16b			
Enclose, but do	17	Rental real estate, royalties, partnership	•				17			
not attach, any payment. Also,	18	Farm income or (loss). Attach Schedule	eF				18 19			
please use	19		· · · · · · ·				20b			
Form 1040-V.	20a 21	Social security benefits . 20a Other income. List type and amount (s			le amount (see p	- ,	200			
	22	Add the amounts in the far right column					22			
	23	Educator expenses (see page 29)		00						
Adjusted	24	Certain business expenses of reservists, pe								
Gross	24	fee-basis government officials. Attach For	•							
Income	25	Health savings account deduction. Atta		0.5						
	26	Moving expenses. Attach Form 3903								
	27	One-half of self-employment tax. Attach	Schedule SE .	. 27			_			
	28	Self-employed SEP, SIMPLE, and qual	lified plans	. 28			_			
	29	Self-employed health insurance deduc	,							
	30	Penalty on early withdrawal of savings								
	31a	Alimony paid b Recipient's SSN ►		31a						
	32	IRA deduction (see page 31)		00						
	33	Student loan interest deduction (see pa	•							
	34 25	Tuition and fees deduction (see page 3								
	35 36	Domestic production activities deduction. Add lines 23 through 31a and 32 throu			1		36			
	37	Subtract line 36 from line 22. This is ye	-				37			

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 78.

Form	1040	(2005)
1 01111	10-0	(2000)

Tax and	38	Amount from line 37 (adjusted gross income)			38		
Credits	39a	Check [You were born before January 2, 1941, Blin	nd.] Total boxes	;			
Cieuits		if: Spouse was born before January 2, 1941, Blin	nd. 🕻 checked 🕨	39a			
Standard	b	If your spouse itemizes on a separate return or you were a dual-status alien, see	,				
Deduction	40	Itemized deductions (from Schedule A) or your standard dedu			40		
for—	41	Subtract line 40 from line 38		÷ .	41		
People who	42	If line 38 is over \$109,475, or you provided housing to a person dis					
checked any box on line	72	see page 37. Otherwise, multiply \$3,200 by the total number of exe	. ,	-	42		
39a or 39b or	43	Taxable income. Subtract line 42 from line 41. If line 42 is more			43		
who can be claimed as a	43 44		b C Form 4972		44		-
dependent,					45		
see page 36.	45	Alternative minimum tax (see page 39). Attach Form 6251 .			46		-
All others:	46	Add lines 44 and 45			-10		-
Single or Married filing	47	Foreign tax credit. Attach Form 1116 if required	48				
separately,	48	Credit for child and dependent care expenses. Attach Form 2441	49				
\$5,000	49	Credit for the elderly or the disabled. Attach Schedule R	49 50				
Married filing jointly or	50	Education credits. Attach Form 8863					
Qualifying	51	Retirement savings contributions credit. Attach Form 8880.	51				
widow(er),	52	Child tax credit (see page 41). Attach Form 8901 if required	52				
\$10,000	53	Adoption credit. Attach Form 8839	53				
Head of household,	54	Credits from: a Form 8396 b Form 8859	54				
\$7,300	55	Other credits. Check applicable box(es): a Form 3800					
		b Form 8801 c Form	55				
	56				56		
	57	Subtract line 56 from line 46. If line 56 is more than line 46, enter	er-0	🕨	57		—
Other	58				58		_
Taxes	59	Social security and Medicare tax on tip income not reported to emplo	oyer. Attach Form	4137	59		_
	60	Additional tax on IRAs, other qualified retirement plans, etc. Attach	h Form 5329 if re	equired	60		_
	61	Advance earned income credit payments from Form(s) W-2 .			61		_
	62	Household employment taxes. Attach Schedule H			62		
	63	Add lines 57 through 62. This is your total tax		►	63		_
Payments	64	Federal income tax withheld from Forms W-2 and 1099	64				
	65	2005 estimated tax payments and amount applied from 2004 return	65				
If you have a qualifying	_66a	Earned income credit (EIC)	66a				
child, attach	b	Nontaxable combat pay election 66b					
Schedule EIC.	67	Excess social security and tier 1 RRTA tax withheld (see page 59)	67				
	68	Additional child tax credit. Attach Form 8812	68				
	69	Amount paid with request for extension to file (see page 59)	69				
	70	Payments from: a Form 2439 b Form 4136 c Form 8885					
	71	Add lines 64, 65, 66a, and 67 through 70. These are your total		►	71		
Refund	72	If line 71 is more than line 63, subtract line 63 from line 71. This is	s the amount you	u overpaid	72		
Direct deposit?	73a	Amount of line 72 you want refunded to you	· <u>·</u> · · · ,	<u>.</u> ►	73a		
See page 59 and fill in 73b,	▶ b		e: 🔄 Checking	Savings			
73c, and 73d.	► d	Account number					
A	74	Amount of line 72 you want applied to your 2006 estimated tax	74		75		
Amount You Owe	75 76	Amount you owe. Subtract line 71 from line 63. For details on h Estimated tax penalty (see page 60)	10w to pay, see 76	page 60 🕨	75		
		you want to allow another person to discuss this return with the II	-		Compl		
Third Party	DO						J NO
Designee	De: nar	signee's Phone no. ► ()		ersonal identific umber (PIN)	ation		
Sign		der penalties of perjury, I declare that I have examined this return and accompa		()	to the	best of mv knowle	dae and
-		ef, they are true, correct, and complete. Declaration of preparer (other than taxpa					
Here	Υοι	ur signature Date Your	r occupation		Dayt	ime phone numbe	۶r
Joint return? See page 17.					()	
Keep a copy	Sp	puse's signature. If a joint return, both must sign. Date Spou	use's occupation		`	,	
for your records.	- Spr						
		Date			Pren	arer's SSN or PTI	N
Paid		parer's Date Date	Cheo self-	ck if employed			
Preparer's	 Firr	n's name (or	361-				
Use Only	YOL	Ires is self-employed), Iress, and ZIP code		Phone no.	()	
	aut				`	,	

Form	Depar	tment of the Treasury-Internal	Revenue Sei	rvice							
1040A	U.S	6. Individual Incom	ne Tax I	Returi	1 (99)	200	5 IRS U	se Only-	—Do not write	e or staple in this s	pace.
Label	Your fir	rst name and initial	La	st name				`	`, C	MB No. 1545-0074	1
(See page 18.)									Your soc	ial security numbe	er
A B											
E	If a join	nt return, spouse's first name and init	ial La:	st name					Spouse's	social security num	nber
Use the L IRS label. ⊔											
Otherwise.	Home a	address (number and street). If you h	ave a P.O. box	k, see page	18.		Ap	t. no.		must enter	
please print									you	r SSN(s) above.	
or type.	City, to	own or post office, state, and ZIP coc	e. If you have	a foreign ac	dress, see pag	e 18.				a box below will r	not
Presidential	Cha		aa if filina i	ainthe we	ant the second	to this	fund loss nor	0.10)	·	our tax or refund.	
	·	ck here if you, or your spou	se ir ning j	omuy, wa	ani as io go			-		You 🗌 Spou	
Filing	1	_ Single			``					person). (See page	
status	2∟	Married filing jointly (ever	•		,		enter this child'			ut not your depen	iueni,
Check only one box.	3	_ Married filing separately. full name here. ►	Enter spou	ise's Sor	above and	, <u> </u>				nt child (see page	19)
	6a		one can	claim v						Boxes	,
Exemptions	Ua	box 6a.	one can	ciairr y	ou as a c	epend	dent, do no	CHEC		checked on 6a and 6b	
	b								J	No. of children	
	С	Dependents:				(3) [Dependent's		f qualifying	on 6c who:	
				Depend (security	ent's social number		ationship to		for child redit (see	 lived with you 	
If more than six		(1) First name Last nar	ne	coounty			you		age 21)	 did not live 	
dependents,					1					with you due to divorce or	
see page 21.										separation	
				i						(see page 22)	
										Dependents on 6c not	
										entered above	
										Add numbers	
	b	Total number of exem	notions cl	laimed						on lines above	
Income											
	7	Wages, salaries, tips,	etc. Atta	ach For	m(s) W-2				7		
Attach Form(s) W-2											
here. Also		Taxable interest. Atta				d.			8a		
attach	b	Tax-exempt interest.				8b)				
Form(s) 1099-R if tax	9a	/			if require				9a		<u> </u>
was withheld.		Qualified dividends (s	· · ·			9b					
	10	Capital gain distribut	ons (see	page 2	25).				10		-
If you did not get a W-2, see	11a	IRA distributions 11	_			11b	Taxable am		a a 1-		
page 24.	100	distributions. 11 Pensions and	а			106	(see page 2 Taxable am		11b		+
Enclose, but do	128	annuities. 12	2				(see page 2		12b		
not attach, any payment.			a				(See page 2		120		
payment.	13	Unemployment comp	ensation	and A	aska Per	maner	nt Fund divi	dends	s. 13		
		Social security	<u>, eneuron</u>				Taxable am				
		benefits. 14	а				(see page 2		14b		
	15	Add lines 7 through 1	4b (far rig	ht colui	nn). This	is your	total incon	ne.	15		
Adjusted	16	Educator expenses (s		28).		16					
gross	17	IRA deduction (see p				17					
income	18	Student loan interest			. .						
	<u>19</u>	Tuition and fees ded				19					I
	20	Add lines 16 through	19. Thes	se are y	our total	adjus	stments.		20		
	21	Subtract line 20 from	lino 15	Thie ie		istad	aross inco	mo	▶ 21		
	21			1113 15	your auj	JOLEU	91033 IIIC0		► 21		/

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 58.

Form **1040A** (2005)

Form 1040A	(2005)			Pa	age 2
Tax,	22	Enter the amount from line 21 (adjusted gross income).		22	2	
credits,			г	_		
and	23a	Check You were born before January 2, 1941, Blind Total b				
payments		if: [Spouse was born before January 2, 1941,] Blind] checke				
Standard	b					
Deduction		deductions, see page 32 and check here	► 23b			1
for—	24 25	Enter your standard deduction (see left margin). Subtract line 24 from line 22. If line 24 is more than line 22, e		24 25		+
 People who checked any 	25 26	If line 22 is over \$109,475, or you provided housing to a person		20)	+
box on line	20	Hurricane Katrina, see page 33. Otherwise, multiply \$3,200 by th		r		
23a or 23b or who can be		of exemptions claimed on line 6d.		. 26	3	
claimed as a dependent,	27	Subtract line 26 from line 25. If line 26 is more than line 25, e	enter -0	20		<u> </u>
see page 32.		This is your taxable income.		▶ 27	7	
All others:	28	Tax, including any alternative minimum tax (see page 34).		28	3	
Single or	29	Credit for child and dependent care expenses.				
Married filing separately,		Attach Schedule 2. 29				
\$5,000	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), \$10,000	32	Retirement savings contributions credit. Attach Form 8880. 32				
Head of	33	Child tax credit (see page 38). Attach Form 8901 if required. 33				
household,	34	Adoption credit. Attach Form 8839. 34				
\$7,300	35	Add lines 29 through 34. These are your total credits.		35	5	1
	36	Subtract line 35 from line 28. If line 35 is more than line 28, enter	er -0	36		+
	37	Advance earned income credit payments from Form(s) W-2.		37		+
	38	Add lines 36 and 37. This is your total tax.		38		
	39	Federal income tax withheld from Forms W-2 and 1099. 39				
	40	2005 estimated tax payments and amount				
If you have a qualifying		applied from 2004 return. 40				
child, attach	<u>41a</u>					
Schedule EIC.		Nontaxable combat pay election. 41b				
	42	Additional child tax credit. Attach Form 8812. 42		- 10		1
	<u>43</u> 44	Add lines 39, 40, 41a, and 42. These are your total payment If line 43 is more than line 38, subtract line 38 from line 43.	5.	▶ 43		+
Refund	44	This is the amount you overpaid.		44		
Direct	45a	· ·		▶ 45	a	+
deposit?	▶ b					
See page 53 and fill in		number	Savings			
45b, 45c,	► d	Account				
and 45d.						
	46	Amount of line 44 you want applied to your				
		2006 estimated tax. 46				1
Amount	47	Amount you owe. Subtract line 43 from line 38. For details of		• 47		
you owe	48	to pay, see page 54. Estimated tax penalty (see page 54). 48	I	▶ 47		
	r	Estimated tax penalty (see page 54). 48 Do you want to allow another person to discuss this return with the IRS (see p.		c Com	plete the following.	No
Third party			J , <u> </u>			
designee		Designee's Phone name ▶ no. ▶ ()	Personal number (I		ation	
Sign	ι	Jnder penalties of perjury, I declare that I have examined this return and accompanying so	chedules and staten	nents, a		
here	ŀ	knowledge and belief, they are true, correct, and accurately list all amounts and sources of in of preparer (other than the taxpayer) is based on all information of which the preparer has	any knowledge.	ring the	tax year. Declaration	
Joint return?		Your signature Date Your occupatio	'n		Daytime phone number	er
See page 18.	•				()	
Keep a copy for your		Spouse's signature. If a joint return, both must sign. Date Spouse's occup	pation			
records.	•					
Paid		Preparer's Date Date	Check if		reparer's SSN or PTIN	
preparer's	-	Firm's name (or	self-employed			
use only)	address, and ZIP code	EIN Phone no)	

Department of the Treasury-Internal Revenue Service Income Tax Return for Single and Joint Filers With No Dependents

Form

u	2005
(99)	2003

		Joint Filers With No Dependents (99) 2005	OMB No. 1545-0074
Label	Τ	Your first name and initial Last name	Your social security number
(See page 11.)	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	L - H E	Home address (number and street). If you have a P.O. box, see page 11. Apt. no.	You must enter your SSN(s) above.
or type.	R E	City, town or post office, state, and ZIP code. If you have a foreign address, see page 11.	Checking a box below will not change your tax or refund.
Presidential Election Campaign (page 12)		Check here if you, or your spouse if a joint return, want \$3 to go to this fund?	
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		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
	5	box(es) below and enter the amount from the worksheet on back.	
		If someone cannot claim you (or your spouse if a joint return), enter \$8,200 if single \$16,400 if married filing jointly. See back for explanation.	5
	6	Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0 This is your taxable income.	▶ 6
Payments	_7	Federal income tax withheld from box 2 of your Form(s) W-2.	7
and tax	8	a Earned income credit (EIC).	8a
		b Nontaxable combat pay election. 8b	
	9	J k U	▶ 9
	10	Tax. Use the amount on line 6 above to find your tax in the tax table on pages 24–32 of the booklet. Then, enter the tax from the table on this line.	10
Refund Have it directly	11;	a If line 9 is larger than line 10, subtract line 10 from line 9. This is your refund.	▶ 11a
deposited! See page 18 and fill in 11b, 11c, and 11d.		b Routing number Checking Sav	vings
		Account number	
Amount you owe	12	If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe. For details on how to pay, see page 19.	▶ 12
Third party designee		you want to allow another person to discuss this return with the IRS (see page 19)?	Yes. Complete the following.
	nar Und	ne b no. b () numbe der penalties of perjury, I declare that I have examined this return, and to the best of my knowledge a	
Sign here Joint return? See page 11.	acc on	all information of which the preparer has any knowledge. In signature Date Your occupation	
Keep a copy for your records.	Spo	puse's signature. If a joint return, both must sign. Date Spouse's occupation	
Paid		parer's Date Check if self-employe	Preparer's SSN or PTIN
preparer's use only	you	n's name (or EIN Irrs if self-employed), Irress, and ZIP code Phon	e no. ()

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

Form **1040EZ** (2005)

Schedule 1		tment of the Treasury-Internal Revenue Se					
(Form 1040A)	for	erest and Ordinary Divid Form 1040A Filers	ends (99)	2005		OMB No. 154	15-0074
Name(s) shown on For	rm 1040A	A			Your	social security n	umber
Part I		Note. If you received a Form brokerage firm, enter t		m 1099-OID, or substitute and the total interest show			
Interest (See back of schedule and the instructions for Form	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	nal residence, see back of		Amount	
1040A, line 8a.)					1		
	2 3	Add the amounts on line 1. Excludable interest on series after 1989. Attach Form 8815		savings bonds issued	2		+
	4	Subtract line 3 from line 2. E line 8a.		nere and on Form 1040A,	4		
Part II		Note. If you received a Form enter the firm's name a		ubstitute statement from a y dividends shown on that		age firm,	
Ordinary dividends	5	List name of payer.				Amount	
(See back of schedule and the instructions for Form					5		
1040A, line 9a.)							
	F						+
							<u> </u>
	6	Add the amounts on line 5. E line 9a.	Enter the total h	ere and on Form 1040A,	6		

For Paperwork Reduction Act Notice, see Form 1040A instructions.

Schedule 2 (Form 1040A)	Ch	rtment of the Treasury—Inte ild and Dependo penses for Forn	ent Care		(99) 20	005			OMB No. 154	5-0074
Name(s) shown on Form								Your socia	al security number	
Before you be • Dependent of		You need to understa benefits			ns. See De g person(on page 1 o		arate instruction	
Part I	1	(a) Care provider name	s (b) A		nber, street, and ZIP co		(c) Iden number (SS		(d) Amount pa (see instructio	
Persons or organizations who provided the care										
You must complete this part.		(If you need more Did you red dependent care	ceive	}	om of page - No - Yes		Complete or Complete Pa	-	oelow. ne back next.	
		Caution. If the car must use Form 10	e was provi 40. See Scl	⊣ ided in yo h edule H	our home, and its in	you may	owe emplo	oyment ta		, you
Part II	2	Information about the instructions.	your qualify	ying pers	son(s). If y	ou have	more than	two quali		
Credit for child and dependent care expenses		(a) Qualit First	ying person's	name Last			alifying persor security numb		(c) Qualified exp you incurred and in 2005 for the p listed in column	d paid erson
	3	Add the amounts \$3,000 for one qua If you completed F	alifying pers	on or \$6,	000 for tw	vo or mor		3		
	4	Enter your earned	income. Se	ee the ins	structions.			4		
	5	If married filing join spouse was a stud others, enter the a	dent or was	disabled				5		
	6	Enter the smalles	t of line 3, 4	, or 5.				6		
	_7	Enter the amount	from Form 1	1040A, lin	ne 22.	7				
	8	Enter on line 8 the amount on line 7. If line 7 is:	decimal an	nount sho	own below		olies to the			
		But not Over over	Decimal amount is	6	Over	But not over	Decimal amount			
		\$0—15,000 15,000—17,000 17,000—19,000 19,000—21,000 21,000—23,000 23,000—25,000 25,000—27,000	.35 .34 .33 .32 .31 .30 .29		\$29,000- 31,000- 33,000- 35,000- 37,000- 39,000- 41,000-	-33,000 -35,000 -37,000 -39,000 -41,000 -43,000	.27 .26 .25 .24 .23 .22 .21	_		
	9	27,000—29,000 Multiply line 6 by expenses in 2005,					.20 id 2004	<u>8</u> 9	X	†
	10	Enter the amount						<u>9</u>		\square
	_	Credit for child and or line 10 here and o	dependent	care exp	enses. Ente	er the sma	aller of line 9			

Part III	12	Enter the total amount of dependent care benefits you received	
Dependent care benefits		for 2005. 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 in box 1 of Form(s) W-2.	12
	13	Enter the amount forfeited or carried forward to 2006, if any. See the instructions.	13
	14	Subtract line 13 from line 12.	14
	15	Enter the total amount of qualified expenses incurred in 2005 for the care of the qualifying person(s). 15	
	16	Enter the smaller of line 14 or 15. 16	
	17	Enter your earned income. See the instructions. 17	
	18	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. 18 	
	10	All others, enter the amount from line 17. 18 Enter the smallest of line 16, 17, or 18. 19	
		 Excluded benefits. Enter here the smaller of the following: The amount from line 19, or \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 18). 	
	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.	
	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 2004 expenses in 2005, 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
	26	Enter the smaller 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) 2005

Schedule 3 (Form 1040A)	Department of the Treasury—Internal Rev Credit for the Elderly or the former to the fo	the Disabled	
Name(s) shown on Forr	for Form 1040A Filers	(99) 2005	OMB No. 1545-0074 Your social security number
	 You were age 65 or olde But you must also meet ot 	nis credit and reduce your tax if by the er r or • You were under age 65, you and total disability, and disability income. her tests. See the separate instructions for S can figure the credit for you. See the integrate	ou retired on permanent you received taxable or Schedule 3.
Part I	If your filing status is:	And by the end of 2005:	Check only one box:
Check the box for your filing status and age	Single, Head of household, or Qualifying widow(er)	 You were 65 or older	on permanent
		3 Both spouses were 65 or older	
		4 Both spouses were under 65, but only retired on permanent and total disability	ity
	Married filing jointly	5 Both spouses were under 65, and bo permanent and total disability.	
		6 One spouse was 65 or older, and the was under 65 and retired on perman disability	ient and total
		7 One spouse was 65 or older, and the was under 65 and not retired on pe total disability	rmanent and
	Married filing	8 You were 65 or older and you lived ap spouse for all of 2005.	
	separately	9 You were under 65, you retired on pertotal disability, and you lived apart spouse for all of 2005	rt from your
	Did you check box 1, 3, 7, or 8?	Yes Skip Part II and comp No Complete Parts II and	
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 line B on the statem 2 Due to your continue substantial gainful ac • If you checked this • If you did not ch	's statement for this disability for 1983 or statement for tax years after 1983 and yo ent, and ed disabled condition, you were unable to ctivity in 2005, check this box s box, you do not have to get another sta neck this box, have your physician com uctions. You must keep the statement for	our physician signed o engage in any
	luction Act Notice, see Form 1040A	•	Schedule 3 (Form 1040A) 2005

e 3 (Form 104	0A) 2005			Paç
ш	10	If you checked (in Part I): Enter:		
		Box 1, 2, 4, or 7		
e your		Box 3, 5, or 6	10	
t			10	
		Did you check		
		box 2, 4, 5, 6,		
		or 9 in Part I? No Enter the amount from line 10 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.		
		 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 smaller of line 10 or line 11; all		
		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 2005.		
	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		
	5	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 must 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		
	10	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.	_	
	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		
		Form 1040A, line 29.	21	
	22	Credit for the elderly or the disabled. Enter the smaller of line 20		
		or line 21 here and on Form 1040A, line 30.	22 Schedule 3	

Department of the Tr Internal Revenue Ser		(99) Attach to Form 1040. See Instructions for Schedules A&B (Form 1040)).	Attachment Sequence No. 07
Name(s) shown or	n Form			r social security number
Medical and Dental Expenses	1 2 3 4	Caution. Do not include expenses reimbursed or paid by others. Medical and dental expenses (see page A-2) Enter amount from Form 1040, line 38 2 Multiply line 2 by 7.5% (.075). Subtract line 3 from line 1. If line 3 is more than line 1, enter -0	4	
Taxes You Paid (See page A-2.)	5 6 7 8 9	State and local (check only one box): 5 a □ Income taxes, or 5 b □ General sales taxes (see page A-3) 6 Personal property taxes 7 Other taxes. List type and amount ▶	9	
Interest You Paid (See page A-5.) Note. Personal interest is not deductible.	10 11 12 13	Home mortgage interest and points reported to you on Form 1098 10 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-6 and show that person's name, identifying no., and address 11 Points not reported to you on Form 1098. See page A-6 for special rules 11 Investment interest. Attach Form 4952 if required. (See page A-6.) 13		
Gifts to Charity If you made a gift and got a benefit for it,		Add lines 10 through 13	14	
see page A-7.	16 17 18	qualified contributions (see page A-7)15bOther than by cash or check. If any gift of \$250 or more, see page A-7. You must attach Form 8283 if over \$50016Carryover from prior year17Add lines 15a, 16, and 1717	18	
Casualty and Theft Losses	19	Casualty or theft loss(es). Attach Form 4684. (See page A-8.)	19	
Job Expenses and Certain Miscellaneous Deductions (See page A-8.)	20 21 22 23	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-8.) ▶ 20 Tax preparation fees. 21 Other expenses—investment, safe deposit box, etc. List type and amount ▶ 22 Add lines 20 through 22 23		
Other Miscellaneous	24 25 26 27	Enter amount from Form 1040, line 38 24	26	
Deductions Total Itemized Deductions	28	Is Form 1040, line 38, over \$145,950 (over \$72,975 if married filing separately)? □ No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 40. □ Yes. Your deduction may be limited. See page A-9 for the amount to enter.	27 28	
	29	If you elect to itemize deductions even though they are less than your standard deduction, check here 🕨 🗌		

Schedule A—Itemized Deductions (Schedule B is on back)

For Paperwork Reduction Act Notice, see Form 1040 instructions.



SCHEDULES A&B (Form 1040)

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Name(s) shown on Form 1	040. Do not enter n	ame and social security	number if shown or	other side.

Your social security number

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Attachment Sequence No. 08

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			
			'			
Note. If you						
received a Form						
1099-INT, Form 1099-OID, or						
substitute						
statement from a brokerage firm,						
list the firm's						
name as the payer and enter						
the total interest						
shown on that form.	2	Add the amounts on line 1	2			
ionn.	3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3			
		Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a	4			
	N	ote. If line 4 is over \$1,500, you must complete Part III.	-	Amo	ount	
Part II	5	List name of payer 🕨				
Ordinary						
Dividends						
(See page B-1 and the						
instructions for						
Form 1040, line 9a.)						
into out,						
Nete If you						
Note. If you received a Form			5			
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 N	Add the amounts on line 5. Enter the total here and on Form 1040, line 9a . ote. If line 6 is over \$1,500, you must complete Part III.	6			
		must complete this part if you (a) had over \$1,500 of taxable interest or ordinary divide	nds: o	r (b) had		
Part III		reign account; or (c) received a distribution from, or were a grantor of, or a transferor to,			Yes	No
Foreign	7:	At any time during 2005, did you have an interest in or a signature or other authority	over	afinancial		
Accounts	10	account in a foreign country, such as a bank account, securities account, or other fir				
and Trusts		See page B-2 for exceptions and filing requirements for Form TD F 90-22.1.				
	b	If "Yes," enter the name of the foreign country ►				
(See page B-2.)	8	During 2005, 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				

For Paperwork Reduction Act Notice, see Form 1040 instructions.

SCHEDULE C (Form 1040)

Profit or Loss From Business

(Sole Proprietorship)

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



Name of proprietor Social security number (\$SN) A Principal business or profession, including product or service (see page C-2 of the instructions) B Enter code from page C-8, 8, 10 C Business admess (including suffic or room no.) > D Employer ID number (BN), if any C Business address (including suffic or room no.) > D Employer ID number (BN), if any C Business address (including suffic or room no.) > D Employer ID number (BN), if any C D C Cash (2)		tment of the Treasury al Revenue Service (99)				c., must file Form 1065 or 1065-E Instructions for Schedule C (Foi		1040).			Attac Sequ	chment uence l	: No. 0	9
C Business name. If no separate business name, leave blank. D Employer to number (EN), if any intervention of the business during 2005 ff "No." see page C-3 for limit on losses Ves No E Business address (including suite or room no.) City, town or post office, state, and ZIP code Income Incontaca Income I								,		/ nu	<u> </u>			
C Business name. If no separate business name, leave blank. D Employer to number (EN), if any intervention of the business during 2005 ff "No." see page C-3 for limit on losses Ves No E Business address (including suite or room no.) City, town or post office, state, and ZIP code Income Incontaca Income I	A	Principal business or profession	. inclu	dina product or service (se	e pag	e C-2 of the instructions)	в	Enter	; code f	fror	: n pag	ies C-8	9.8	: 10
E Business address (including suite or room no.) ► City, town or posit office, state, and ZIP code F Accounting method: (1) Cash (2) Accrual (3) Other (specify) ► F Accounting method: (1) Cash (2) Accrual (3) Other (specify) ► F Accounting method: (1) Cash (2) Accrual (3) Other (specify) ► F Accounting method: (1) Cash (2) Accrual (3) Other (specify) ► (2) F Accounting method: (1) Cash (2) (2) (2) (2) Subtract line 2 from line 1 .			,		- 13		_		▶					
City, town or post office, state, and 2IP code F Accounting method: (1) Cash (2) Accounting (3) Other (specify) > Did you "materially participate" in the operation of this business during 2005? If "No," see page C-3 for limit on losses V yes No Part I Income Income 1 Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here 1 2 1 Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here 1 2 2 Returns and allowances 3 3 3 4 4 Cost of goods sold (from line 4 con page 2) 4 4 5 Gross income. Add lines 5 and 6 7 7 2 Image C-3) 8 Advertising 1 18 Office expense 18 19 19 19 20 10 Contract labor (see page C-4) 12 24 14 22 24 24 24 24 24 24 24 24 24 24 24	С	Business name. If no separate l	ousines	ss name, leave blank.			D	Emplo	yer ID) nu	imbei	r (EIN)	, if ar	пy
City, town or post office, state, and 2IP code F Accounting method: (1) Cash (2) Accounting (3) Other (specify) > Did you "materially participate" in the operation of this business during 2005? If "No," see page C-3 for limit on losses V yes No Part I Income Income 1 Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here 1 2 1 Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here 1 2 2 Returns and allowances 3 3 3 4 4 Cost of goods sold (from line 4 con page 2) 4 4 5 Gross income. Add lines 5 and 6 7 7 2 Image C-3) 8 Advertising 1 18 Office expense 18 19 19 19 20 10 Contract labor (see page C-4) 12 24 14 22 24 24 24 24 24 24 24 24 24 24 24														
G Did you "materially participate" in the operation of this business during 2005; check here Yes Mo Part I Income Income <td>E</td> <td>· 0</td> <td></td> <td>,</td> <td></td>	E	· 0		,										
H Hyou started or acquired this business during 2005, check here Image: Construct of the statutory amployee's box on that form was checked, see page C-3 and check here Image: Construct of the statutory amployee's box on that form was checked, see page C-3 and check here Image: Construct of the statutory amployee's box on that form was checked, see page C-3 and check here Image: Construct of the status of the statutory amployee's box on that form was checked, see page C-3 and check here Image: Construct of the status of	F	Accounting method: (1)] Cash	n (2) 🗌 Accrual	(3)	☐ Other (specify) ►								
Part I Income 1 Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here 1 2 Returns and allowances 2 3 Subtract line 2 from line 4 con gage 2) 4 4 4 5 Gross profit. Subtract line 4 from line 3. 5 6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3) 6 7 Gross income. Add lines 5 and 6 7 7 Carcas income. Add lines 5 and 6 10 9 Car and truck expenses (see gage C-3) 18 9 Car and truck expenses (see gage C-4) 11 10 Commissions and fees 10 11 Contract labor (see page C-4) 11 12 Depletion 12 13 Depreciation and section 179 23 9 24 Travel 24 14 Employee banefit programs (other than nealth) 15 15 15 Insurance (other than health) 15 28 Wage (sea semployment croditis) and page 2) <td< td=""><td>G</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>Yes</td><td></td><td>No</td></td<>	G											Yes		No
1 Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here 1 2 Returns and allowances 3 3 Subtract line 2 from line 1 3 4 Cost of goods sold (from line 42 on page 2) 4 5 Gross profit. Subtract line 4 from line 3. 5 6 Other income, including Federal and state gasoline or fuel x credit or refund (see page C-3) 6 7 Part III Expenses. Enter expenses for business use of your home only on line 30. 8 Advertising 10 9 Car and truck expenses (for business use of your home only on line 30. 18 9 Car and truck expenses for business use of your home only on line 30. 18 10 Demproits haning plans 19 11 Contract line (see page C-4). 10 12 Depter business property. 20 13 Depreciation and section 179 23 expage C-4) 14 14 14 Employee benefit programs (other than health). 15 15 Insurance (other than health). 15 16	_		usines	s during 2005, check here				•	-	•	•	. 🕨		
amployee* box on that form was checked, see page C-3 and check here <	Pa	rt Income					_							
2 2 2 3 3 Subtract line 2 from line 1 4 Cost of goods sold (from line 42 on page 2) 5 Gross profit. Subtract line 4 from line 3. 6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3) 7 Gross income. Add lines 5 and 6 7 Cost of goods sold (from line 42 on page 2) 8 Advertising 9 Car and truck expenses for business use of your home only on line 30. 8 Advertising 9 Car and truck expenses (see page C-3) 10 18 9 Car and truck expenses (see page C-4) 11 Contract labor (see page C-4) 12 21 13 Depreciation and section 179 expense deduction (not included in Part II) 14 Employee benefit programs 14 Employee benefit programs 15 Insurance (other than health) 16 Interest: 17 Legal and profesional 17 Legal and profesional 18 Travel, meals, and entraliment (see page C-5). 26 Vages (le	1	Gross receipts or sales. Caution	. If this	income was reported to yo	ou on F	Form W-2 and the "Statutory								
2 Industry and automotion 3 3 Subtract line 2 from line 1 3 4 Cost of goods sold (from line 42 on page 2) 4 5 Gross profit. Subtract line 4 from line 3. 5 6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3) 6 7 Gross income. Add lines 5 and 6 7 Part II Expenses. Enter expenses for business use of your home only on line 30. 8 8 Advertising 7 9 Car and truck expenses (see page C-3) 18 9 Car and truck expenses (see page C-4) 11 10 12 21 12 Deptetion 12 13 Taxes and licenses 20 14 Enployee benefit programs (other than on line 19). 14 15 Insurance (other than health) 15 16 Interest: 17 24 Travel, meals and entertainment (see page C-5) 24 25 Interest: 24 26 Interest: 24 27 Deductible meals and intertainment (see page C-5) <		employee" box on that form wa	s chec	ked, see page C-3 and ch	eck h	ere 🕨 🗀	-						_	
3 Cost of goods sold (from line 42 on page 2) 4 4 Cost of goods sold (from line 42 on page 2) 5 6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3) 6 7 Gross income. Add lines 5 and 6 7 7 Cast of goods sold (from line 42 on page 2) 6 7 Gross income. Add lines 5 and 6 7 7 Cast of truck expenses. Enter expenses for business use of your home only on line 30. 8 8 18 Office expense 19 9 Car and truck expenses (see page C-4) 10 19 10 Depreciation and section 179 20b 20b 11 bo Cher business property. 20b 21 12 Depreciation and section 179 21 22 20b 12 Employee benefit programs (other than health) 15 15 12 22 22b 15 Insurance (other than health) 15 25 25 25 25 15 Insurance (other than health) 16 16 27 27 28 28 27	2		• •				-						_	
Gross profit. Subtract line 4 from line 3. 5 Gross profit. Subtract line 4 from line 3. 5 Gross income. Add lines 5 and 6 7 Part II Expenses. Enter expenses for business use of your home only on line 30. A dvertising 8 9 Car and truck expenses (see page C-3) 9 Car and truck expenses (see page C-4) 10 10 11 Contract labor (see page C-4) 12 Depteiton 13 Depreciation and section 179 expenses expanse deduction (not included in Part III) (see page C-4) 11 14 Employee benefit programs (other tan health) 15 15 Insurance (other than health) 15 16 Interest: 16 17 Legal and professional services 17 28 Total expenses for business use of home. Add lines 8 through 27 in columns 28 29 Teatative profit (loss). Subtract line 28 from line 7 29 29 Teatative profit (loss). Subtract line 30 from line 7 29 29 Teatative profit (loss). Subtract line 30 from line 7 29 29 Teatative profit (loss). Subtract line							-	-					_	
3 Gubs province including Federal and state gasoline or fuel tax credit or refund (see page C-3) 6 7 Gross income, Add lines 5 and 6 7 Part II Expenses. Enter expenses for business use of your home only on line 30. 8 Advertising 8 9 Car and truck expenses (see 9 9 Car and truck expenses (see 9 9 Corr and truck expenses (see 9 9 Corr and truck expenses (see 9 10 Commissions and fees 10 11 Contract labor (see page C-4) 11 12 Depletion 12 13 Depreciation and section 179 20 24 Travel, meals, and entertainment: 21 23 Taxes and licenses 23 14 Employee benefit programs 14 15 Insurance (other than health) 15 16 Interest: 26 Wages (less employment credits) 28 Total expenses for business use of home. Add lines 8 through 27 in columns 28 29 Tentative profit (loss). Subtract line 28 from line 7 29 29 Tentative profit (loss). Subtract line 28 from line 7 29 29 Tentative profit (loss). Subtract line 28 from line 7 29 29 Tentative profit (loss). Subtract line 28 from line 7 <	4	Cost of goods sold (from line 42	2 on pa	age 2)	• •		\vdash	4						
3 Gubs province including Federal and state gasoline or fuel tax credit or refund (see page C-3) 6 7 Gross income, Add lines 5 and 6 7 Part II Expenses. Enter expenses for business use of your home only on line 30. 8 Advertising 8 9 Car and truck expenses (see 9 9 Car and truck expenses (see 9 9 Corr and truck expenses (see 9 9 Corr and truck expenses (see 9 10 Commissions and fees 10 11 Contract labor (see page C-4) 11 12 Depletion 12 13 Depreciation and section 179 20 24 Travel, meals, and entertainment: 21 23 Taxes and licenses 23 14 Employee benefit programs 14 15 Insurance (other than health) 15 16 Interest: 26 Wages (less employment credits) 28 Total expenses for business use of home. Add lines 8 through 27 in columns 28 29 Tentative profit (loss). Subtract line 28 from line 7 29 29 Tentative profit (loss). Subtract line 28 from line 7 29 29 Tentative profit (loss). Subtract line 28 from line 7 29 29 Tentative profit (loss). Subtract line 28 from line 7 <	_	O		0				5						
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9 Gar and truck expenses (see page C-3). 1 10 19 Pension and profit-sharing plans 20 Rent or lease (see page C-5): 10 20a	Pa	rt II Expenses. Enter ex												
9 Car and truck expenses (see page C-3). 9 10 Commissions and fees 10 11 Contract labor (see page C-4). 11 12 12 13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-4). 12 14 Employee benefit programs (other than on line 19). 14 15 15 25 16 16a 17 Legal and professional services 18 rotel expenses for business use of home. Add lines 8 through 27 in columns. 20 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns. 29 Tentative profit (loss). Subtract line 28 from line 7. 20 Expenses for business use of your home. Attach Form 8829 30 Expenses for business use of your home. Attach Form 8829 31 If a profit, enter on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). 9 If a loss, you must go to line 32. 9 If you checked 32, anter the loss on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). 9 If a loss, ou must go to line 32. 9 All investment is at risk. 9 Schedule SE, line 2 (statutory employees, see page C-6). 9 If you checked 32, anter the loss on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6).	8	Advertising	8		18	Office expense		18						
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13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)	11	Contract labor (see page C-4)	11		_	b Other business property		20b						
13 Depreciation and section 1/9 expense deduction (not included in Part III) (see page C-4)	12	Depletion	12		_ 21	Repairs and maintenance .		21						
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 32 If you have a loss, check the box that describes your investment in this activity (see page C-6). • If you checked 32a, enter the loss on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. 32a All investment is at risk. 32b Some investment is not 		see page C-6). Estates and trus	sts, ent	er on Form 1041, line 3.		}	L	31						
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(statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. 32b Some investment is not	32	If you have a loss, check the bo	ox that	describes your investment	t in thi	is activity (see page C-6).		_	-					
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								32b ∟				stmer	nt is r	not

For Paperwork Reduction Act Notice, see page C-7 of the instructions.

Schedule C (Form 1040) 2005

Sche	dule C (Form 1040) 2005			Page 2
Pa	t III Cost of Goods Sold (see page C-6)			
33 34	Method(s) used to value closing inventory: a Cost b Cost b Cover of cost or market c Was there any change in determining quantities, costs, or valuations between opening and closing in "Yes," attach explanation	inventor	ther (attach expla y? If .. □ Yes	nation)
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	 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4 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 in C-4 to find out if you must file Form 4562. 			
43	When did you place your vehicle in service for business purposes? (month, day, year) >/	/		
44	Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used y	/our veh	iicle for:	
а	Business	ther		
45	Do you (or your spouse) have another vehicle available for personal use?			□ No
46	Was your vehicle available for personal use during off-duty hours?		—	∐ No
47a b	Do you have evidence to support your deduction?			∐ No
Pa	If "Yes," is the evidence written?	b or lin	e 30.	
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.

2005 Attachment Sequence No. **09A** Social security number (SSN)

OMB No. 1545-0074

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Par	t General Information						
Sche Inste Sche	 Had business expenses of \$5,000 or less. Use the cash method of accounting. Did not have an inventory at any time during the year. Did not have a net loss from your business. Had only one business as either a sole proprietor or statutory employee. 	equin ion lule id or educ use ave p ave p	red to and A See C, line ut if yo ct expe of you prior y	file F morti: the in e 13, o ou mu enses ur hor ear u	orm 456 zation, fo struction on page ist file. for me. nallowed	52, or is	
Α	Principal business or profession, including product or service	В	Enter	code fr	om pages	C-8, 9	, & 10
С	Business name. If no separate business name, leave blank.	D	Emplo	yer II) number	(EIN)	, if any
E	Business address (including suite or room no.). Address not required if same as on Form 1040, page 1.		I				
	City, town or post office, state, and ZIP code						
Par	t II Figure Your Net Profit						
Pai							
1	Gross receipts. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see Statutory Employees in the instructions for Schedule C, line 1, on page C-3 and check here		1				
2	Total expenses (see instructions). If more than \$5,000, you must use Schedule C		2				<u> </u>
3	Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter of Form 1040, line 12, and also on Schedule SE, line 2. (Statutory employees do not report the amount on Schedule SE, line 2. Estates and trusts, enter on Form 1041, line 3.)	nis	3				
Par	t III Information on Your Vehicle. Complete this part only if you are claiming car of	or tr	uck e	expe	nses o	n lin	ə 2.
4	When did you place your vehicle in service for business purposes? (month, day, year) ►		/	/			
5	Of the total number of miles you drove your vehicle during 2005, enter the number of miles y	/ou	used	your	vehicle	e for:	
а	Business b Commuting (see instructions) c Othe	er					
6	Do you (or your spouse) have another vehicle available for personal use?				🗌 Yes] No
7	Was your vehicle available for personal use during off-duty hours?				□ Yes] No
8a	Do you have evidence to support your deduction?				🗌 Yes] No
b	If "Yes," is the evidence written?				🗌 Yes		No
For F	Paperwork Reduction Act Notice, see page 2. Cat. No. 14374D	Scł	nedule	C-E	Z (Form	1040) 2005

SCHEDULE D (Form 1040)

Capital Gains and Losses

OMB No. 1545-0074 2005 Attachment Sequence No. 12 Your social security number

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.

Part Snort-Ierm Capital Gains and Losses—Assets Held One Year or Less	Part I	Short-Term Capital Gains and Losses—Assets Held One Year or Less
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	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date (Mo., day		(d) Sales pri (see page D- the instruction	6 of	(e) Cost or othe (see page D- the instruction	-6 of	(f) Gain or (loss) Subtract (e) from (
1										
2	Enter your short-term totals, if any, line 2			2						
3	Total short-term sales price amounts column (d)	. Add lines 1 a	and 2 in	3						
4	Short-term gain from Form 6252 and sh	nort-term gain	or (loss) f	rom F	orms 4684, 6	5781,	, and 8824	4		
5	Net short-term gain or (loss) from p Schedule(s) K-1							5		
6	Short-term capital loss carryover. Enter Carryover Worksheet on page D-6 of	er the amount,	if any, t	from	line 8 of you	ır Ca	pital Loss	6	()
7	Net short-term capital gain or (loss).	Combine lines	s 1 throu	ah 6 i	n 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 (Mo., day		(d) Sales prid (see page D-6 the instruction	6 of	(e) Cost or oth (see page I the instruct	0-6 of	(f) Gain or (lo Subtract (e) from	
8										
9	Enter your long-term totals, if any, line 9			9						
10	Total long-term sales price amounts column (d)	. Add lines 8 a	nd 9 in	10						
11	Gain from Form 4797, Part I; long-term (loss) from Forms 4684, 6781, and 882	n gain from For	ms 2439					11		
12	Net long-term gain or (loss) from p Schedule(s) K-1	artnerships, S	corpora	ations	, estates, an	nd tr	usts from	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 throi	ugh 1	4 in column	(f). T	hen 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 both 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 28% Rate Gain Worksheet on page D-7 of the instructions	18		
19	Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on page D-8 of the instructions	19		
20	 Are lines 18 and 19 both zero or blank? Yes. Complete Form 1040 through line 43, and then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions for Form 1040. Do not complete lines 21 and 22 below. No. Complete Form 1040 through line 43, and then complete the Schedule D Tax Worksheet on page D-9 of the instructions. Do not complete lines 21 and 22 below. 			
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	 Do you have qualified dividends on Form 1040, line 9b? Yes. Complete Form 1040 through line 43, and then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions for Form 1040. No. Complete the rest of Form 1040. 			

Schedule D (Form 1040) 2005

SCHEDULE E

(Form 1040)	(Form	1040)
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Supplemental Income and Loss

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

20**05** 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

Pa	rt I Income or Loss From Rent		-		-			÷ .	persor	hal prop	perty, use
1	Schedule C or C-EZ (see page E-3). Report farm rental income or loss List the type and location of each rental real estate property:				2 For each rental real estate property Yes No						
A					listed on line 1, did you or your family use it during the tax year for personal						
_							more than th	ne greate	r of:	A	
В					1	14 days o	r e total days	rontod r	. +	в	
С						air rental		Tenteu a	at		
Ŭ					(Se	e page E	-3.)			С	
Ino	Income:				perties				٦	otals	·
inc	ome:		Α		В		С	(Ad	d colu	mns A, I	B, and C.)
3 4	Rents received	3						3			
Exc	Denses:										
-	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 merer para te same,	12						12			
40	etc. (see page E-4)	13						12			
13	Other interest	14						-			
14 15	Repairs <td>15</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	15									
16	Taxes . <td>16</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	16									
17		17									
18											
	· · ·										
		18									
								_			
								_			
19	Add lines 5 through 18	19						19			
20	Depreciation expense or depletion	00						00			
0 4	(see page E-4)	20 21						20			
21 22	Total expenses. Add lines 19 and 20 Income or (loss) from rental real										
22	estate or royalty properties.										
	Subtract line 21 from line 3 (rents)										
	or line 4 (royalties). If the result is a (loss), see page E-5 to find out										
	if you must file Form 6198	22									
23	Deductible rental real estate loss.				T						
	Caution. Your rental real estate										
	loss on line 22 may be limited. See page E-5 to find out if you must										
	file Form 8582. Real estate										
	professionals must complete line	00									
	43 on page 2	23		<u>//(</u>)()			
24								()	
25	Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here								/		
26	Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040,										
								26			
	line 17. Otherwise, include this amount in the total on line 41 on page 2										

For Paperwork Reduction Act Notice, see page E-7 of the instructions.
Sche	edule E (F	orm 1040) 2005							A	ttachme	ent Sequence	No. 13	;		Page 2
Nam	ame(s) shown on return. Do not enter name and social security number if shown on other side.							Your	social	security r	umber				
Cau	ution. T	he IRS compa	ires am	ounts rep	orted on vo	ur tax retu	rn with ar	nount	s showr	n on S	chedule(s)	K-1.	,	1	
	rt II	Income or which any an	r Loss	From F	Partnership	s and S	Corpora	tion	S Note	e. If yo	u report a l	oss fro			tivity for
27	loss fro	u reporting any om a passive ac	ctivity (if	that loss v	was not repo	rted on Forr	n 8582), o	r unre						Yes	🗌 No
28	If you answered "Yes," see page E-6 before completing this section. (a) Name (b) Enter P for for identific to the form identific to									ployer cation		(e) Cho any amo			
A			(4)				for S corpo		partners		num			not at	
B]
С]
D]
		Passive Inc	come a	and Loss				No	npassiv	/e Inc	come and	Loss			
		assive loss allowed Form 8582 if require			ive income hedule K-1		npassive los Schedule K-				n 179 expens from Form 45			onpassive i n Schedul	
A															
B			_												
C			_												
D															
	Totals														
	Totals	olumns (g) and	1 (i) of I	ino 20a								30			
31		olumns (g) and olumns (f), (h),						• •		• •		31	()
		partnership a						 lines	 30 and	 31. E	nter the				
	result	here and inclu	ude in	the total	on line 41 k	pelow .						32			
Ра	rt III	Income or	Loss	From E	states and	Trusts									
33					(a) Nar	ne						(b) Employer identification number			
A															
В															
					and Loss			+			assive Ind				
		ssive deduction or tach Form 8582 if			(d) Passive income from Schedule K-1				(e) Deduction or loss from Schedule K–1			(f) Other income from Schedule K-1			om
<u>A</u>								+							
B															
	Totals Totals														
35	Add c	olumns (d) and	d (f) of	line 34a								35	,		<u> </u>
36		olumns (c) and	. ,									36	()
37		estate and tr e in the total of				pine lines 3	35 and 36	. Ent	er the re	esult h	nere and	37			
Pa	int IV	Income or				Mortgag	e Invest	 men	t Cond	 uits (idua	l Holde	
		(a) Name		(b) Em		(c) Exces	s inclusion i	rom			ome (net loss)			come from	•
38				identificatio	n number		e page E-6)	20	from S	Schedul	es Q, line 1b	5	Schedu	lles Q, line	3b
39	Comb	ine columns (d	I) and (e) onlv. Er	nter the resu	lt here and	l include i	n the	total on	line 4	1 below	39			
	rt V	Summary	, (, ,											
40	Net fa	rm rental inco	me or (loss) from	Form 4835	. Also, cor	nplete line	e 42 l	below .			40			
41		ncome or (loss).		· · ·			•				line 17 🕨	41			
42	and fis 1065),	shing income re box 14, code E ule K-1 (Form 1	eported 3; Sche	on Form dule K-1 (l	4835, line 7 Form 1120S)	; Schedule , box 17, co	K-1 (Form	n	2						
43	profes anywh	nciliation for re sional (see pag here on Form 1 haterially partici	ge E-1), I 040 fro	enter the om all ren	net income	or (loss) yo te activities	u reporteo s in which								

SCHEDULE EIC (Form 1040A or 1040)

Department of the Treasury Internal Revenue Service (99)

Name(s) shown on return

Before you begin: See the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 66a and 66b, 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.

10404

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	Child's name 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	Child's SSN The child must have an SSN as defined on page 44 of the Form 1040A instructions or page 48 of the Form 1040 instructions unless the child was born and died in 2005. If your child was born and died in 2005 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 I and 4b; go to	1986, skip lines 4a line 5.	Year If born after and 4b; go to	1986, skip lines 4a 9 line 5.		
	If the child was born before 1987— Was the child under age 24 at the end of 2005 and a student?	Go to line 5.	No. Continue	Go to line 5.	No. Continue		
k	Was the child permanently and totally disabled during any part of 2005?	Yes. Continue	No. The child is not a qualifying child.	Continue	No. The child is not a qualifying child.		
5	Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)						
6	 Number of months child lived with you in the United States during 2005 If the child lived with you for more than half of 2005 but less than 7 months, enter "7." If the child was born or died in 2005 and your home was the child's home for the entire time he or she was alive during 2005, enter "12." 	Do not enter m	months ore than 12 months.	Do not enter n	months nore 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 2005, and (b) is a U.S. citizen or resident alien. For more details, see the instructions for line 42 of Form 1040A or line 68 of Form 1040.



SCHEDULE F

Department of the Treasury Internal Revenue Service

(99)

(Form 1040)

Name of proprietor

Profit or Loss From Farming

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



Sequence No. 14

Social security number (SSN)

See Instructions for Schedule F (Form 1040).

									1			
A Pri	ncipal product. Describe in one or two	words your pri	ncipal crop or a	activity for	the current tax	year.	в	Enter o	ode fr	om Pa	art IV	
C Ac	counting method:	(1) 🗌 Cash	<u>-</u>	(2)	Accrual		D	Employ	er ID	numb	er (EIN	I), if any
	you "materially participate" in the	-		-							Yes	No No
Par	t I Farm Income—Cash Me Do not include sales of li		•		•	•						
1	Sales of livestock and other items	you bought	for resale .		1							
2	Cost or other basis of livestock ar	nd other item	ns reported or	line 1.	2							
3	Subtract line 2 from line 1 .							3				
4	Sales of livestock, produce, grains	s, and other	products you	raised.				4				
5a	Cooperative distributions (Form(s) 10	099-PATR)	. 5a			5b Taxable amo	ount	5b				
6a	Agricultural program payments (se	ee page F-2)	. 6a			6b Taxable amo	ount	6b				
7	Commodity Credit Corporation (C	CC) loans (s	ee page F-3):									
а	CCC loans reported under electio	n						7a				<u> </u>
b	CCC loans forfeited		. 7b			7c Taxable amo	ount	7c				
8	Crop insurance proceeds and Fed	deral crop dis		nts (see	page F-3):	1						
	Amount received in 2005		. 8a			8b Taxable amo	ount	8b				
С	If election to defer to 2006 is attac	ched, check	here 🕨 🗋		8d Amount of	deferred from 2004	•	8d				_
9	Custom hire (machine work) incor						•	9				_
10	Other income, including Federal and	0			· ·	o ,		10				+
11	Gross income. Add amounts in the	-		-	•		enter					
Par	the amount from Part III, line 51 t II Farm Expenses—Cash a							11				
Tai	Do not include personal			<u>as tax</u>	es, insuranc	e, repairs, etc., or	your	home	•			
12	Car and truck expenses (see				25 Pension	and profit-sharing						
	page F-4—also attach Form 4562)	12						25				
13	Chemicals	13			·	ease (see page F-5):						
14	Conservation expenses (see				a Vehicles,		and					
	page F-4)	14			equipme	2		26a				
15	Custom hire (machine work)	15			b Other (la	nd, animals, etc.) .		26b				
16	Depreciation and section 179					and maintenance		27				
	expense deduction not claimed				28 Seeds ar	nd plants		28				
	elsewhere (see page F-4) .	16			29 Storage	and warehousing		29				
17	Employee benefit programs other				30 Supplies			30				
	than on line 25	17			31 Taxes .			31				
18	Feed	18			32 Utilities			32				
19	Fertilizers and lime	19			33 Veterinary	, breeding, and medicin	ne	33				
20	Freight and trucking	20			34 Other ex	penses (specify):						
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						34e				
24	Labor hired (less employment credits)	24			f			34f				
35	Total expenses. Add lines 12 three	ough 34f .					. ►	35				<u> </u>
36	Net farm profit or (loss). Subtract I	ine 35 from li	ne 11.			J		26				

If a profit, enter on Form 1040, line 18, and also on Schedule SE, line 1.
If a loss, you must go to line 37. Estates, trusts, and partnerships, see page F-6.

If you have a loss, you must check the box that describes your investment in this activity (see page F-6).
If you checked 37a, enter the loss on Form 1040, line 18, and also on Schedule SE, line 1.
If you checked 37b, you must attach Form 6198. Your loss may be limited.

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

Page	2
------	---

Pa	rt 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 F	Form
38	Sales of livestock, produce, grains, and other products	38		
39a	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	-		

*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 49 is larger than the amount on line 48, subtract line 48 from line 49. Enter the result on line 50. Add lines 45 and 50. Enter the total on line 51 and on Part I, line 11.

Part IV Principal Agricultural Activity Codes



File Schedule C (Form 1040) or Schedule C-EZ (Form 1040) instead of Schedule F if **(a)** 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 **(b)** 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 the code that best identifies your primary farming activity and enter it 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 (Form 1040)		Credit for t	he Elderly or th	e Disabled	ОМВ	<u>No. 15</u>	545-0074 15
Department of the Treasury Internal Revenue Service (99)	► Attach	to Form 1040.	See Instructions for	or Schedule R (Form 1040)		hment	t No. 16
Name(s) shown on Form 1040	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				Your social secu		
You may be able to ta	ake this cred	it and reduce y	our tax if by the end	of 2005:			
 You were age 65 or 	older or		nder age 65, you reti ed taxable disability ir	ired on permanent ar ncome.	nd total disab	oility,	and
But you must also me	et other test	s. See page R-	-1.				
In most cases, th	ne IRS can fi	gure the credit	for you. See page R	-1.			
Part I Check the	Box for Yo	ur Filing Status	s and Age				
If your filing status is	s: Ar	nd by the end o	of 2005:		Check or	ıly o	ne box:
Single,							_
Head of household, or	r 1	You were 65 c	prolder			1	
Qualifying widow(er)	2	You were und	er 65 and you retired	l on permanent and to	otal disability	2	
	3	Both spouses	were 65 or older			3	
	4			but only one spous		4	
Married filing jointly	5			ooth retired on permar			
	6			he other spouse was u ability			
	7			he other spouse was ι I disability		7	
Married filing	8	You were 65 o 2005	or older and you live	d apart from your spo	use for all of	8	
separately	9			permanent and total d or all of 2005		9	
Did you check	— Yes —		rt II and complete Pa	art III on back.			
box 1, 3, 7, or 8?	— No —	> Complet	te Parts II and III.				
Part II Statement	of Permane	ent and Total D)isability (Complete d	only if you checked bo	ox 2, 4, 5, 6, 0	or 9	above.)
If: 1 You filed a phys statement for tax				an earlier year, or yo e B on the statement,		ot a	

- - If you checked this box, you do not have to get another statement for 2005.
 - 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.

 \Box

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 Yes box 2, 4, 5, 6, Yes No Enter:	10	
11	on line 12 and go to line 13.		
	 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. 	11	
TP	For more details on what to include on line 11, see page R-3.		
12	If you completed line 11, enter the smaller of line 10 or line 11; all 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 2005.		
а	Nontaxable part of social security benefits and 13a Nontaxable part of railroad retirement benefits 13a 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 must 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 38 .		
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 19	Add lines 13c and 17 Subtract line 18 from line 12. If zero or less, stop; you cannot take the credit. Otherwise,	18	
20	go to line 20 . <	19 20	
21 22	Enter the amount from Form 1040, line 46 21 Add the amounts from Form 1040, lines 47 and 48, and enter the total 22		
23	Subtract line 22 from line 21	23	
24	Credit for the elderly or the disabled. Enter the smaller of line 20 or line 23 here and on Form 1040, line 49	04	
	on Form 1040, line 49	24	

SCHEDULE SE

(Form 1040)

Self-Employment Tax



Department of the Treasury Internal Revenue Service (99) ► 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 58.

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



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

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	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	Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax	4	
5	Self-employment tax. If the amount on line 4 is:		
	• \$90,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 58.	5	
	• More than \$90,000, multiply line 4 by 2.9% (.029). Then, add \$11,160.00 to the result. Enter the total here and on Form 1040, line 58.		
6	Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 27 6		

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule SE (Form 1040) 2005	Attachment Sequence No. 17	Page 2
Name of person with self-employment income (as shown on Form 1040)	Social security number of person with self-employment income ►	

Section B—Long Schedule SE

Part I Self-Employment Tax

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

Α	If you are a minister, member of a religious order, or Christian Science practitioner and you filed	Form	n 4361,	but you	ا
	had \$400 or more of other net earnings from self-employment, check here and continue with Par			-	

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. Note. Skip this line if you use the nonfarm optional method (see page SE-4)	2		
3	Combine lines 1 and 2	3		
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3	4a		
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b		
С	Combine lines 4a and 4b. If less than \$400, stop ; you do not owe self-employment tax. Exception . If less than \$400 and you had church employee income , enter -0- and continue.	4c		
	Enter your church employee income from Form W-2. See page SE-1 for definition of church employee income 5a			
b	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0	5b		
6	Net earnings from self-employment. Add lines 4c and 5b	6		
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2005	7	90,000	00
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$90,000 or more, skip lines 8b through 10, and go to line 11			
b	Unreported tips subject to social security tax (from Form 4137, line 9)			
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 and go to line 11 .	9		
10	Multiply the smaller of line 6 or line 9 by 12.4% (.124)	10		
11	Multiply line 6 by 2.9% (.029)	11		
12	Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040. line 58	12		

13	Deduction for	one-half of	self-employment tax	. Multiply line 12 by	

50% (.5).	Enter the	result	here and	on	Form	1040,	line 27		

box 14, code A.

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

	n Optional Method. You may use this met \$2,400 or (b) your net farm profits ² were le				
14	Maximum income for optional methods .		14	1,600	00
15 Enter the smaller of: two-thirds (%) of gross farm income ¹ (not less than zero) or \$1,600. Also include this amount on line 4b above					
than	farm Optional Method. You may use this \$1,733 and also less than 72.189% of you self-employment of at least \$400 in 2 of t				
Cau	tion. You may use this method no more tha	n five times.			
16	Subtract line 15 from line 14		16		
 Enter the smaller of: two-thirds (⅔) of gross nonfarm income⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above 					
		³ From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 10 Sch. K-1 (Form 1065-B), box 9.)65), b	ox 14, code A; an	d
² From Sch. F, line 36, and Sch. K-1 (Form 1065), ⁴ From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 106				x 14, code C; and	Sch.

13

50, and 501. K-1 (Form 1005),	K-1 (Form 1065-B), box 9.
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Employee Business Expenses

► See separate instructions.

Department of the Treasury Internal Revenue Service (99) Your name

)

Attach to Form 1040.
 Occupation in which you incurred expenses

Attachment Sequence No. 54 Social security number

ſ

OMB No. 1545-0074

Part I Employee Business Expenses and Reimbursements

			Column A	Column B
Ste	p 1 Enter Your Expenses		Other Than Meals and Entertainment	Meals and Entertainment
1	Vehicle expense from line 22c or line 29. (Rural mail carriers: See instructions.)	1		
2	Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2		
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not 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 (see instructions)	5		
6	Total expenses. 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)

F	Demonstruction Act Nation and instructions	~			- 0106	(0005)
10	Add the amounts on line 9 of both columns and enter the total here Schedule A (Form 1040), line 20. (Reservists, qualified performing local government officials, and individuals with disabilities: See the ir on where to enter the total.)	10				
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				
	Note: If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.					
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				

For Paperwork Reduction Act Notice, see instructions.

	2106 (2005)							Page 2
Par							1	
	tion A—General Information	(You I	must complete this	section if you		(a) Vehicle 1	(b) Vehicle	2
are	claiming vehicle expenses.)							-
11	Enter the date the vehicle was pl	aced	in service		11	/ /	/ /	
12	Total miles the vehicle was drive				12	miles		miles
13	Business miles included on line 1	2.			13	miles		miles
14	Percent of business use. Divide I	ine 13	3 by line 12		14	%		%
15	Average daily roundtrip commutin	-			15	miles		miles
16	Commuting miles included on lin				16	miles		miles
17	Other miles. Add lines 13 and 16				17	miles		miles
18	Do you (or your spouse) have an							No
19	Was your vehicle available for pe							_ No
20 21	Do you have evidence to suppor If "Yes," is the evidence written?	t your	deduction?		• •			
	tion B-Standard Mileage Rate (· · Yes ·	
								10.)
	Multiply business miles driven be Multiply business miles driven af						-	
	Add lines 22a and 22b. Enter the							
	tion C—Actual Expenses			hicle 1			hicle 2	
23	Gasoline, oil, repairs, vehicle							
20	insurance, etc.	23						
24a	Vehicle rentals	24a		_				
b	Inclusion amount (see instructions) .	24b			-			
с	Subtract line 24b from line 24a	24c	-					
25	Value of employer-provided							
	vehicle (applies only if 100% of							
	annual lease value was included							
	on Form W-2—see instructions)	25	-					
26	Add lines 23, 24c, and 25 .	26	-					
27	Multiply line 26 by the	07						
	percentage on line 14	27	-					
28	Depreciation (see instructions)	28	-					-
29	Add lines 27 and 28. Enter total here and on line 1	29						
Sec	tion D—Depreciation of Vehicles		his section only if you	owned the vehic	le and	are completing Section	on C for the veh	icle)
	<u> </u>			ehicle 1			hicle 2	
30	Enter cost or other basis (see							
00	instructions)	30						
31	Enter section 179 deduction							
•	(see instructions)	31						
32	Multiply line 30 by line 14 (see							
	instructions if you claimed the							
	section 179 deduction or							
	special allowance)	32		-			-	
33	Enter depreciation method and							
	percentage (see instructions) .	33		1	1			1
34	Multiply line 32 by the percentage	34						
05	on line 33 (see instructions)	35	-					
35	Add lines 31 and 34	- 55						
36	Enter the applicable limit explained in the line 36 instructions	36						
37	Multiply line 36 by the							
	percentage on line 14	37						
38	Enter the smaller of line 35							
	or line 37. If you skipped lines							
	36 and 37, enter the amount							
	from line 35. Also enter this amount on line 28 above .	38						
		00			1			

Form	21	06-	EZ
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Unreimbursed Employee Business Expenses

OMB No. 1545-0074
2005
Attachment Sequence No. 54A

Attach to Form 1040.

Department of the Treasury Internal Revenue Service	y
Your name	

Occupation in which you incurred expenses	Social security numb
	1 1

ber

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 for this purpose).

• If you are claiming vehicle expense, you are using the standard mileage rate for 2005.

Caution: You can use the standard mileage rate for 2005 only if: (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, or (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

Part I **Figure Your Expenses**

['](99)

1	Vehicle expense using the standard mileage rate. Complete Part II and then go to line 1a below.		
а	Multiply business miles driven before September 1, 2005, by 40.5¢ (.405)	-	
b	Multiply business miles driven after August 31, 2005, by 48.5¢ (.485)	-	
с	Add lines 1a and 1b	1c	
2	Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2	
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3	
4	Business expenses not included on lines 1c through 3. Do not include meals and entertainment	4	
5	Meals and entertainment expenses: $\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \$	5	
6	Total expenses. Add lines 1c through 5. Enter here and on Schedule A (Form 1040), line 20. (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	

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

7	When did you place you	vehicle in service for	business use? (r	month, day, year) 🕨	/	/	
---	------------------------	------------------------	------------------	---------------------	---	---	--

Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used your vehicle for: 8

For F	Paperwork Reduction Act Notice, see page 3. Cat. No. 20604Q				For	m 2106-EZ (2005)
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-duty hours?					🗌 Yes 🗌 No
9	Do you (or your spouse) have another vehicle available for personal use?					🗌 Yes 🗌 No
	a Business b Commuting (see instructions)	С	Othe	er		

		(99)	
Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0145	Notice to Shareholder o Long-Term Capit	
	2005	For calendar year 2005, or oth regulated investment comp real estate investment	any (RIC) or the
	0.400	beginning,	2005, and
	Form 2439	ending,	20
Identification number of RIC or REIT	1a Total undistributed	long-term capital gains	Сору А
Shareholder's identifying number	1b Unrecaptured sec	ion 1250 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	
			For Instructions
	2 Tax paid by the R	C or REIT on the box 1a gains	and Paperwork Reduction Act Notice, see back of Copies A and D.
Form 2439	Cat No. 11858E	Department of the Treasury	Internal Revenue Service

Form **2439**

Cat. No. 11858E

Department of the Treasury - Internal Revenue Service

	2441	1	Child ar	nd Dependent	Care Exp	enses			MB No. 1545	-0074
Form				 Attach to Form 	- 1 1040.				200	5
Depart	ment of the Treasun	(99)		 See separate ins 					Attachment Sequence No	21
	(s) shown on For						You		ecurity numb	
								1		
Bef	ore you beg	i n: You n	eed to understand	the following terms	. See Definit	ions on pag	je 1 of	the ins	tructions.	
• D	ependent C	are Bene	efits	 Qualifying 	Person(s)			Quali	fied Expe	enses
Pa				rovided the Care-	-You must co	omplete this	part.			
			re space, use the t							
1	(a) Care provid name	der's	(number, street	(b) Address apt. no., city, state, and Zl	P code)	(c) Identifying (SSN or I) Amount pair e instructions	
						+				
		Г)id you receive	No	Cor	mplete only F	art II be	elow.		
			dent care benefits?	Yes	Cor	nplete Part II	I on the	back n	ext.	
0	lian létha ann									
				ou may owe employme	ent taxes. See	ine instruction	IS TOP FO	orm 1040	J, IINE 62.	
2 2			d and Dependent (gualifying person(s). If you have more th	an two qualify	ing persons	see the	instruct	ions	
-	Information		Qualifying person's name			g person's socia	. (c) Qualifie	d expenses	
	Fir			Last		ity number	Incu		paid in 2005 f ed in column	
					:	:				
3	Add the amo	unts in co	lumn (c) of line 2 Do	not enter more than \$	3 000 for one	qualifying				
Ŭ				you completed Part II						
	line 32					· · · · ⊢	3			
4	•		ome. See instructions			· · · · -	4			
5				earned income (if you			5			
6			ine 3. 4. or 5	thers, enter the amou	int from line 4	· · · –	6			
7			Form 1040, line 38							
8				pelow that applies to	the amount on	line 7				
	If line	7 is:		If line 7 is:						
	Over	But not over	Decimal amount is	Bu Over over		imal ount is				
	\$0)—15,000	.35	\$29,000—31,	000 .	27				
	15,000	—17,000	.34	31,000—33,	. 000	26				
		—19,000	.33	33,000—35,		25	8		×	•
	,	—21,000	.32	35,000—37,		24				
	-	-23,000	.31	37,000—39,		23				1
	-	-25,000	.30	39,000—41,		22 21				1
	-	—27,000 —29,000	.29 .28	41,000—43, 43,000—No		20				1
	21,000	20,000	0	10,000 110						
9			decimal amount on lir	ne 8. If you paid 2004	expenses in a	2005, see	0			
40	the instruction					· · · · –	9 10			
10				minus any amount on enses. Enter the sma						+
11				enses. Enter the sma			11			
_										

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

Cat. No. 11862M

Form **2441** (2005)

Form	2441 (2005)	Page 2
Ра	rt III Dependent Care Benefits	
12	Enter the total amount of dependent care benefits you received in 2005. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	12
13	Enter the amount forfeited or carried forward to 2006, if any (see the instructions)	13
14	Subtract line 13 from line 12	14
15 16 17 18	 Enter the total amount of qualified expenses incurred in 2005 for the care of the qualifying person(s) Enter the smaller of line 14 or 15 Enter the smaller of line 14 or 15 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 partnership. If you did not receive any such amounts, enter -0-	20
21 22	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)	22
23	Deductible benefits. Enter the smallest of line 19, 20, or 22. Also, include this amount on the appropriate line(s) of your return (see the instructions)	23
24	Enter the smaller of line 19 or 22	
25	Enter the amount from line 23	
26	Excluded benefits. Subtract line 25 from line 24. If zero or less, enter -0	26
27	Taxable benefits. Subtract line 26 from line 21. If zero or less, enter -0 Also, include	
	this amount on Form 1040, line 7. On the dotted line next to line 7, enter "DCB"	27
	To claim the child and dependent care	

credit, complete lines 28-32 below.

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

Form **2441** (2005)

3468 Form Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

Investment Credit

OMB No. 1545-0155

05

2 $\left(\right)$ Attachment Sequence No. 52

Identifying number

Pa	rt I Current Year Credit		
-1	Rehabilitation credit (see instructions for requirements that must be met):		
י 2	Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation		
a	expenditures into account for the tax year in which paid (or, for self-rehabilitated property,		
	when capitalized). See instructions. Note: <i>This election applies to the current tax year and to</i>		
	all later tax years. You may not revoke this election without IRS consent \ldots \blacktriangleright		
	Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown		
	(*For property located in the Gulf Opportunity Zone, multiply by applicable percentage in the instructions.):		
b		1b	
с	Pre-1936 buildings \$ × 10% (.10)* Certified historic structures \$ × 20% (.20)*	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 \$ 		
~	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9)	1e	
2	Energy credit for periods ending before January 1, 2006. Basis of property using solar or geothermal		
-	energy placed in service during the tax year (see instructions) \$	2	
3	Energy credit for periods ending after December 31, 2005:		
а	Basis of property using geothermal energy placed in service during the tax year (see instructions) \$		
h		1	
D	Basis of property using solar illumination or solar energy placed in service during the tax year (see instructions) \$		
	Qualified fuel cell property (see instructions):	1	
c	Basis of property installed during the tax		
Ŭ	year \$		
d	Kilowatt capacity of property in c		
	above ▶		
е	Enter the lesser of line 3c or 3d	_	
	Qualified microturbine property (see instructions):		
f	Basis of property installed during the tax		
	year \$ × 10% (.10) 3f		
g	Kilowatt capacity of property in f		
_	above	-	
h		3i	
i	Total. Add lines 3a, 3b, 3e, and 3h	51	
4	Qualifying advanced coal project credit for periods ending after August 8, 2005 (see instructions):		
	Basis of qualified investment in integrated gasification combined cycle property placed in service during the tax year \$		
b	Basis of qualified investment in property other than in a above placed		
	in service during the tax year \$	40	
С		4c	
5	Qualifying gasification project credit for periods ending after August 8, 2005 (see instructions). Basis of qualified investment in property placed in service during the tax year 20% (.20)	5	
6	Credit from cooperatives. Enter the unused investment credit from cooperatives	6	
7	Current year credit. Add lines 1b through 6	7	



General Business Credit

OMB No. 1545-0895

Attachment Sequence No. 22

► See instructions.

► Attach to your tax return.

Identifying number

Part I Current Year Credit

1a Investment credit (Form 3468). 1a b Work opportunity credit (Form 5884) 1b c Welfare-to-work credit (Form 8861). 1c c Credit for increasing research activities (Form 6765). 1d e Low-income housing credit (Form 8830). 1f g Disable access credit (Form 8830). 1f g Disable access credit (Form 8845). 1i i Indian employment credit (Form 8845). 1i j Credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846). 1ii i Indian employment credit (Form 8820). 1ii 1ii m Credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846). 1ii 1ii m Credit for mall employment credit (Form 8820). 1iii 1iii 1iii m Credit for employer-provided child care facilities and services (Form 8842). 1iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii			1 1		
b Work opportunity credit (Form 8584) 1b c Welfare-to-work credit (Form 8584) 1d c Credit for increasing research activities (Form 6765) 1d c Low-income housing credit (Form 8586) 1e g Disable dacess credit (Form 8826) 1f g Disable dacess credit (Form 8826) 1g h Renewable electricity production credit (Form 8835, Section A only) 1h i Indian employment credit (Form 8845) 1i i Credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846) 1i k Orphan drug credit (Form 8874) 1k 1i n Credit for small employer pesion plan startup costs (Form 8881) 1m 1i n Credit for small employer pesion plan startup costs (Form 8882) 1o 1o o Qualified railroad track maintenance credit (Form 8866) 1p 1d 1d q Low sulfur diesel fuel production credit (Form 8900) 1o 1d 1d p Distilled spirits credit (Form 8906) 1r 1d 1d 1d u Vustract lines oredit (Form 8906)					
b Welfare-to-work credit (Form 8661) 1c c Credit for increasing research activities (Form 6765) 1d c Low-income housing oredit (Form 8836) 1e c Euw-income housing oredit (Form 8836) 1f g Disabled access credit (Form 8826) 1f h Renewable electricity production credit (Form 8835, Section A only) 1h i Indian employment credit (Form 8845) 1i j Credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846) 1k k Orphan drug credit (Form 8874) 1i m Credit for employer-provided child care facilities and services (Form 8882) 1n n Credit for employer-provided child care facilities and services (Form 8882) 1n n Credit for employer-provided child care facilities and services (Form 8882) 1n n Credit for employer-provided child care facilities and services (Form 8882) 1n n Credit for employer-provided child care facilities and services (Form 8882) 1a q Low suffur dises fuel production credit (Form 8864) 1p g Disabled access fuel (Form 8906) 1t s					
1 1 1	b				
a Low-income housing credit (Form 8586) 1e f Enhanced oil recovery credit (Form 8826) 1f g Disabled access credit (Form 8826) 1f h Renewable electricity production credit (Form 8835, Section A only) 1h i Indian employment credit (Form 8845) 1i j Credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846) 1k l New markets credit (Form 8874) 1i m Credit for small employer pension plan startup costs (Form 8881) 1m o Qualified railroad track maintenance credit (Form 8900) 1o p Low suffur diesel fuels credit (Form 8900) 1o p Low suffur diesel fuel production credit (Form 8900) 1o p Low suffur diesel fuel production credit (Form 8907) 1s t Energy efficient home credit (Form 8907) 1s t Energy efficient home credit (Form 8907) 1u u Alternative fuel vehicle credit (Form 8910) 1u v Alternative fuel vehicle credit (Form 8910) 1u v Credit for contributions to selected community development corporations (Form 8847) 1w	С				
c Eok means (Form Read) 1f g Disabled access credit (Form 8826). 1g h Renewable electricity production credit (Form 8835, Section A only) 1h i Indian employment credit (Form 8845). 1i j Credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846). 1i i New markets credit (Form 8820) 1k i New markets credit (Form 8874). 1iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii	d				-
g Disabled access credit (Form 8826). 1g h Renewable electricity production credit (Form 8835, Section A only) 1h i Indian employment credit (Form 8846). 1i j Credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846). 1k k Orphan drug credit (Form 8874). 1k m Credit for small employer pension plan startup costs (Form 8881). 1m m Credit for employer-provided child care facilities and services (Form 8882). 1n o Qualified railroad track maintenance credit (Form 8900). 1o p Biodiesel and renewable diesel fuels credit (Form 896). 1q q Low sulfur diesel fuel production credit (Form 896). 1r s Nonconventional source fuel credit (Form 8907). 1s t Energy efficient home credit (Form 8910). 1u v Alternative motor vehicle credit (Form 8910). 1u v Alternative fuel vehicle refueling property credit (Form 8911). 1v v Credit for ornniputeneship (Schedule K-1 (Form 1065-B)). 1x g General credits for employers affected by Hurricane Katrina, Rita, or Wilma (Form 5884-A). 1x g Caurent year credit. Add lines 1a through 1z 2 g Passive activity credits allowed for 2005 (see instructions) 5 g Passive	е				-
g backbod bodges brock (introduce), introduced (introduced), introduced, introduced), introduced (introduced), introduced, introduced), introduced, intreduced, introduced, intre	f				-
indian employment credit (Form 8845)	g				
india of employer social security and Medicare taxes paid on certain employee tips (Form 8846). 1 k Orphan drug credit (Form 8820) 1k n New markets credit (Form 8874). 11 m Credit for small employer pension plan startup costs (Form 8881). 1m n Credit for employer-provided child care facilities and services (Form 8882). 1n o Qualified railroad track maintenance credit (Form 8900). 1o p Biodiesel and renewable diesel fuels credit (Form 8964). 1q q Low sulfur diesel fuel production credit (Form 8906). 1a r Distilled spirits credit (Form 8906). 1a s Nonconventional source fuel credit (Form 8907). 1s t Energy efficient home credit (Form 8908). 1u u Alternative motor vehicle refueling property credit (Form 8911). 1u v Alternative fuel vehicle refueling property credit (Form 8911). 1v v Gredit for employers affected by Hurricane Katrina, Rita, or Wilma (Form 5884-A). 1z 2 3 Passive activity credits included on line 2 (see instructions) 4 4 5 Passive activity credits allowed for 2005 (see instructions) 5 6 Carryforward of general business credit to 2005. See instructions for the schedule to attach	h				
i Ochan drug credit (Form 8820) 1k i New markets credit (Form 8874) 1k in Credit for small employer pension plan startup costs (Form 8881) 1m in Credit for small employer-provided child care facilities and services (Form 8882) 1n in Credit for amirenance credit (Form 8900) 1o p Biodiesel and renewable diesel fuels credit (Form 8864) 1p q Low sulfur diesel fuel production credit (Form 8906) 1q r Distilled spirits credit (Form 8906) 1s t Energy efficient home credit (Form 8907) 1s u Alternative motor vehicle credit (Form 8901) 1u v Credit for contributions to selected community development corporations (Form 8847) 1v v Credit for enployers affected by Hurricane Katrina, Rita, or Wilma (Form 1065-B)) 1y z Current year credit. Add lines 1a through 1z 2 3 Passive activity credits included on line 2 (see instructions) 3 4 Subtract line 3 from line 2 2 5 Passive activity credits allowed for 2005 (see instructions) 5 6 Carryforward of general business credit to 2005. See instructions for the schedule to attach	i				
New markets credit (Form 8874). 11 m Credit for small employer pension plan startup costs (Form 8881). 11 n Credit for employer-provided child care facilities and services (Form 8882). 11 o Qualified railroad track maintenance credit (Form 8900). 10 p Biodiesel and renewable diesel fuels credit (Form 8864). 1p q Low sulfur diesel fuel production credit (Form 8966). 1q r Distilled spirits credit (Form 8906). 1t s Nonconventional source fuel credit (Form 8907). 1s t Energy efficient home credit (Form 8908). 1u u Atternative fuel vehicle credit (Form 8910). 1u v Atternative fuel vehicle redit (Form 8910). 1u w Credit for contributions to selected community development corporations (Form 8847). 1w v General credits form an electing large partnership (Schedule K-1 (Form 1065-B)) 1y z Crredits for employers affected by Hurricane Katrina, Rita, or Wilma (Form 5884-A). 1z 3 Passive activity credits included on line 2 (see instructions) 3 4 5 6 2 6 2	j				_
Incommission of the service of the services of the schedule to attach 1m Image: the service of the schedule to attach 1m Image: the service of the schedule to attach 1m Image: the service of the schedule to attach 1m Image: the service of the schedule to attach 1m Image: the service of the schedule to attach 1m Image: the service of the schedule to attach 1m Image: the service of the schedule to attach 1m Image: the service of the schedule to attach 1m Image: the service of the schedule to attach 1m Image: the service of the schedule to attach 1m Image: the service of the schedule to attach 1m Image: the service of the schedule to attach 1m Image: the service of the schedule to attach 1m Image: the service of the schedule to attach 1m Image: the schedule to schedule to attach 1m Image: the schedule to schedule to attach 1m Image: the schedule	k				
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Image: Control of the control of th	m	Credit for small employer pension plan startup costs (Form 8881).			
b b b b b b c b c	n	Credit for employer-provided child care facilities and services (Form 8882).	1 n		_
p Low sulfur diesel fuel production credit (Form 8896) q Low sulfur diesel fuel production credit (Form 8996) r Distilled spirits credit (Form 8906) s Nonconventional source fuel credit (Form 8907) t Energy efficient home credit (Form 8908) u Alternative motor vehicle credit (Form 8910) v Alternative fuel vehicle refueling property credit (Form 8911) u Alternative fuel vehicle refueling property credit (Form 8911) v Alternative fuel vehicle refueling property credit (Form 8911) v Credit for contributions to selected community development corporations (Form 8847) x Trans-Alaska pipeline liability fund credit (see instructions) y General credits from an electing large partnership (Schedule K-1 (Form 1065-B)) z Credits for employers affected by Hurricane Katrina, Rita, or Wilma (Form 5884-A) 1z 2 Current year credit. Add lines 1a through 1z 3 Passive activity credits included on line 2 (see instructions) 4 Subtract line 3 from line 2 5 Passive activity credits allowed for 2005 (see instructions) 6 Carryforward of general business credit to 2005. See instructions for the schedule to attach	ο	Qualified railroad track maintenance credit (Form 8900)	10		
I bow statute the product of the body is a statute of the body is	р	Biodiesel and renewable diesel fuels credit (Form 8864)	1p		
s Nonconventional source fuel credit (Form 8907). 1 t Energy efficient home credit (Form 8908). 1 u Alternative motor vehicle credit (Form 8910). 1 v Alternative fuel vehicle refueling property credit (Form 8911). 1 w Credit for contributions to selected community development corporations (Form 8847). 1 w Credit for contributions to selected community development corporations (Form 8847). 1 y General credits from an electing large partnership (Schedule K-1 (Form 1065-B)) 1 z Credits for employers affected by Hurricane Katrina, Rita, or Wilma (Form 5884-A). 1 2 Current year credit. Add lines 1a through 1z 2 3 Passive activity credits included on line 2 (see instructions) 3 4 Subtract line 3 from line 2. 4 5 Passive activity credits allowed for 2005 (see instructions) 5 6 Carryforward of general business credit to 2005. See instructions for the schedule to attach 6	q	Low sulfur diesel fuel production credit (Form 8896)	1q		
t Energy efficient home credit (Form 8908) 1t u Alternative motor vehicle credit (Form 8910) 1u v Alternative fuel vehicle refueling property credit (Form 8911) 1v w Credit for contributions to selected community development corporations (Form 8847) 1w x Trans-Alaska pipeline liability fund credit (see instructions) 1x 1y y General credits from an electing large partnership (Schedule K-1 (Form 1065-B)) 1z 1z z Credits for employers affected by Hurricane Katrina, Rita, or Wilma (Form 5884-A) 1z 2 3 Passive activity credits included on line 2 (see instructions) 3 3 3 4 Subtract line 3 from line 2 4 4 4 5 Passive activity credits allowed for 2005 (see instructions) 5 6 6 6 Carryforward of general business credit to 2005. See instructions for the schedule to attach 6 6	r	Distilled spirits credit (Form 8906)	1r		
t Energy efficient home credit (Form 8908) 1t u Alternative motor vehicle credit (Form 8910) 1u v Alternative fuel vehicle refueling property credit (Form 8911) 1v w Credit for contributions to selected community development corporations (Form 8847) 1w x Trans-Alaska pipeline liability fund credit (see instructions) 1x y General credits from an electing large partnership (Schedule K-1 (Form 1065-B)) 1y z Credits for employers affected by Hurricane Katrina, Rita, or Wilma (Form 5884-A) 1z 2 Current year credit. Add lines 1a through 1z 2 3 Passive activity credits included on line 2 (see instructions) 3 4 Subtract line 3 from line 2 4 5 Passive activity credits allowed for 2005 (see instructions) 5 6 Carryforward of general business credit to 2005. See instructions for the schedule to attach	s	Nonconventional source fuel credit (Form 8907).	1s		
u Alternative motor vehicle credit (Form 8910) 1u v Alternative fuel vehicle refueling property credit (Form 8911) 1v w Credit for contributions to selected community development corporations (Form 8847) 1w x Trans-Alaska pipeline liability fund credit (see instructions) 1x y General credits from an electing large partnership (Schedule K-1 (Form 1065-B)) 1x z Credits for employers affected by Hurricane Katrina, Rita, or Wilma (Form 5884-A) 1z 2 Current year credit. Add lines 1a through 1z 2 3 Passive activity credits included on line 2 (see instructions) 3 4 Subtract line 3 from line 2 4 5 Passive activity credits allowed for 2005 (see instructions) 5 6 6	t		1t		
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4 Subtract line 3 from line 2	3	Passive activity credits included on line 2 (see instructions)	3		
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 5 Passive activity credits allowed for 2005 (see instructions)	4	Subtract line 3 from line 2	4		
6 Carryforward of general business credit to 2005. See instructions for the schedule to attach	-				
6 Carryforward of general business credit to 2005. See instructions for the schedule to attach	5	Passive activity gradite allowed for 2005 (see instructions)	5		
	5				
	e	Correctorward of general business gradit to 2005. See instructions for the schedule to attach	6		
7 Carryback of general business credit from 2006 (see instructions)	0	Carry or ward or general pushess credit to 2005. See instructions for the schedule to attach			+
	7	Carryback of general husiness credit from 2006 (see instructions)	7		
	1	Carryback of general business credit north 2000 (see instructions)			-
8 Current year credit. Add lines 4 through 7	8	Current vear credit. Add lines 4 through 7	8		
For Paperwork Reduction Act Notice, see instructions. Cat. No. 12392F Form 3800 (2				- 290	0 (0005)

Form 3800 (2005) Part II **Allowable Credit** 9 9 Regular tax before credits (see instructions) 10 10 Alternative minimum tax (see instructions) 11 11 Add lines 9 and 10 12a Foreign tax credit 12a 12b **b** Credits from Form 1040, lines 48 through 54 12c c Possessions tax credit (Form 5735, line 17 or 27) . . . 12d d Nonconventional source fuel credit (Form 8907, line 23) 12e Other specified credits (see instructions) е . 12f **f** Add lines 12a through 12e 13 13 Net income tax. Subtract line 12f from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18 14 14 Net regular tax. Subtract line 12f from line 9. If zero or less, enter -0-15 Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions) 15 16 16 17 Enter the greater of line 15 or line 16 17 18 18 Subtract line 17 from line 13. If zero or less, enter -0-

19	Credit allowed for the current year. Enter the smaller of line 8 or line 18 here and on Form
	1040, line 55; 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.
	Individuals, estates, and trusts: See instructions if claiming the research credit. C corporations:
	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

Schedule A—Additional General Business Credit Allowed by Code Section 38(c)(2) (Before Repeal by the Revenue Reconciliation Act of 1990)—Only Applicable to C Corporations

20	Enter the portion of the credit shown on line 6 that is attributable to the under section 46 (before amendment by the Revenue Reconciliation Ad	0	20
21 22	Tentative minimum tax (from line 16) .	21	22
23 24	Enter the amount from line 18	23 24	
25 26 27	Subtract line 24 from line 23. If zero or less, enter -0 Subtract line 25 from line 20. If zero or less, enter -0 For purposes of this line only, refigure the amount on Form 4626, line 10, by using zero on Form 4626, line 6, and enter the result here .		25 26
28 29 30 31 32 33 34 35	Multiply line 27 by 10% (.10)	28 29 30 31 32 33 34 35
36	Subtract line 35 from line 29. Also enter this amount on line 19 previously figured on that line. Write "Sec. 38(c)(2)" next to your e	instead of the amount	36

Form **3800** (2005)

19

Form	3903
	ent of the Treasury Revenue Service

Name(s) shown on Form 1040

Moving Expenses

► Attach to Form 1040.

OMB No. 1545-0074

Attachment 62 Sequence No.

Your social security number

/ See the **Distance Test** and **Time Test** in the instructions to find out if you can deduct your moving Before vou begin: expenses.

See Members of the Armed Forces on back, if applicable.

Ge			rom that home. If	,
	Form 1040, line 26	5		
	☐ Yes. Moving expense deduction. Subtract line 4 from line 3. Enter the result here and on			
	No. You cannot deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7.			
5	Is line 3 more than line 4?			
	box 12 of your Form W-2 with code P	4		
4	Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is not included in box 1 of your Form W-2 (wages). This amount should be shown in			
3	Add lines 1 and 2	3		
2	Travel (including lodging) from your old home to your new home (see instructions). Do not include the cost of meals	2		
1	Transportation and storage of household goods and personal effects (see instructions)	1		

What's New

For 2005, the standard mileage rate for using your vehicle to move to a new home is 15 cents a mile (22 cents a mile after August 31, 2005).

Purpose of Form

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

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

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

Who Can Deduct woving Expenses

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



Members of the Armed Forces may not have to meet these tests. See instructions on back.

Distance Test

Your new principal workplace must be at least 50 miles farther from your old home than your old workplace was. For example, if your old workplace was 3 miles from your old home, your new workplace must

did not have an old workplace, your new workplace must be at least 50 miles from your old home. The distance between the two points is the shortest of the more commonly traveled routes between them.

You do not have to meet the distance test if you are in the Armed Forces and the move is due to a permanent change of station (see instructions on back).



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

Dist	ance Test Worksheet	Keep a C	Copy for	Your Records	, ser
1.	Number of miles from your old home to your new workplace		1.		miles
2.	Number of miles from your old home to your old workplace		2.		miles
3.	Subtract line 2 from line 1. If zero or less, enter -0 . <th></th> <th></th> <th></th> <th>miles</th>				miles

For Paperwork Reduction Act Notice, see back of form.

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Department of the Treasury

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

Sequence No. 23

Attachment

Name (as shown on your income tax return)

Taxpayer identification number

Caution: • Claims for diesel fuel and kerosene (other than kerosene used in aviation) used on a farm for farming purposes on new lines 3e and 4c are made only by the ultimate purchaser after September 30, 2005. • Claims on lines 5 and 8 for aviation-grade kerosene can be made only for uses or sales before October 1, 2005. See line 14 and the worksheets in the instructions for claims for kerosene used in aviation after September 30, 2005. • There are two credit rates in effect for most fuels during 2005. The * rate is applicable after Sept. 30, 2005. Nontaxable Use of Gasoline 1 (d) Amount of credit (e) CRN (a) Type of use (b) Rate (c) Gallons a Off-highway business use of gasoline \$.184/.183* \$ 362 h Use of gasoline on a farm for farming purposes .184/.183' Other nontaxable use of gasoline С .184/.183* Nontaxable Use of Aviation Gasoline 2 (d) Amount of credit (a) Type of use (b) Rate (c) Gallons (e) CRN **a** Use in commercial aviation (other than foreign trade) \$ \$.15 354 **b** Other nontaxable use .194/.193* 324 Nontaxable Use of Undyed Diesel Fuel 3 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 an explanation; check here Caution: Claims for diesel fuel used on a farm for farming purposes are made only by the ultimate purchaser on line 3e (d) Amount of credit (a) Type of use (b) Rate (c) Gallons (e) CRN after September 30, 2005. а Nontaxable use \$.244/.243* \$ 360 **b** Use in trains, January 1, 2005 – June 30, 2005 .21 353 Use in trains, July 1, 2005 - December 31, 2005 С .22 d Use in certain intercity and local buses .17 350 е Use on a farm for farming purposes after Sept. 30, 2005 .243 360 Nontaxable Use of Undved Kerosene (Other Than Aviation-Grade Kerosene and Kerosene Used in Aviation) 4 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 an explanation; check here Caution: Claims for kerosene used on a farm for farming purposes are made only by the ultimate purchaser on line 4c after September 30, 2005. See the instructions for an (a) Type of use (b) Rate (c) Gallons (d) Amount of credit (e) CRN exception for kerosene used in aviation. \$ 346 a Nontaxable use \$.244/.243 **b** Use in certain intercity and local buses .17 350 346 .243 c Use on a farm for farming purposes after Sept. 30, 2005 Nontaxable Use of Aviation-Grade Kerosene Before Oct. 1, 2005 5 Claimant certifies that the aviation-grade kerosene did not contain visible evidence of dve. Exception. If any of the aviation-grade kerosene included in this claim did contain visible evidence of dye, attach a detailed explanation and check here Caution: Line 5 applies to claims for aviation-grade kerosene before October 1, 2005. See line 14 and the worksheets in the instructions for kerosene used in aviation after September 30. 2005. (b) Rate (e) CRN (c) Gallons (d) Amount of credit (a) Type of use **a** Use in commercial aviation (other than foreign trade) \$.175 \$ 355 **b** Other nontaxable use .219 369 .044 c Use in foreign trade 377 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel Registration No. ► 6 Claimant certifies that it 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 make the claim. 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 an explanation and check here Caution: Registered ultimate vendors cannot make claims for diesel fuel sold for use on a farm for farming purposes after Sept. 30, 2005. (a) Type of use (b) Rate (c) Gallons (d) Amount of credit (e) CRN a Use on a farm for farming purposes before Oct. 1, 2005 \$.244 \$ 360 Use by a state or local government .244/.243* b c Use in certain intercity and local buses 350 .17

For Paperwork Reduction Act Notice, see the instructions.

7	Sales by Registered Ultimate Vendors of Undyed Than Aviation-Grade Kerosene and Kerosene Use			stration No	o. ►			
	Claimant certifies that it sold the kerosene at a tax-excluded pr of the buyer to make the claim. Claimant certifies that the keros					s obtained the written o	onsent	
	Exception. If any of the kerosene included in this claim did c	ontain visible evi	dence of dye, a	attach an ex	plan	ation and check here .	. 🕨 🗆	
	Caution: Registered ultimate vendors cannot make claims for ke	erosene sold for ι	ise on a farm f	or farming p	urpos	ses after September 30	2005.	
		(a) Type of use	(b) Rate	(c) Gallo	ns	(d) Amount of cred	it (e) CRN	
а	Use on a farm for farming purposes before Oct. 1, 2005		\$.244		_)	\$		
b	Use by a state or local government		.244/.243*		_ }		346	
С	Sales from a blocked pump		.244/.243*		J			
d	Use in certain intercity and local buses		.17				350	
8	Sales by Registered Ultimate Vendors of Aviation-Grade			-				
	Claimant sold the aviation-grade kerosene at a tax-excluder amount of tax to the buyer, or has obtained written consen				of ta	ix from the buyer, rep	aid the	
	Caution: Line 8 applies to claims for aviation-grade kerosen				d the	worksheets in the in	structions	
	for sales of kerosene for use in aviation after September 30,							
		(a) Type of use	(b) Rate	(c) Gallo	ns	(d) Amount of cred	it (e) CRN	
а	Use in commercial aviation (other than foreign trade)		\$.175			\$	355	
b	Other nontaxable use		.219		_)			
С	Use on a farm for farming purposes		.219		_ }		369	
d	Use by a state or local government		.219		J			
9	Sales by Registered Ultimate Vendors of Gasoline	•	Re	egistratior	n No). ►		
	Claimant sold the gasoline at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to make the claim; and obtained an unexpired 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.							
			(b) Rate	(c) Gallo	ns	(d) Amount of cred	it (e) CRN	
а	Use by a nonprofit educational organization		\$.184/.183*			\$	362	
b	Use by a state or local government		.184/.183*					
10	Sales by Registered Ultimate Vendors of Aviation	Gasoline	R	egistratior	n No). ►		
	Claimant sold the aviation gasoline at a tax-excluded price and to the buyer, or has obtained written consent of the buyer to m reason to believe any information in the certificate is false. See	ake the claim; an	d obtained an u	unexpired ce	rtific	ate from the buyer and		
			(b) Rate	(c) Gallo	ns	(d) Amount of cred	it (e) CRN	
а	Use by a nonprofit educational organization		\$.194/.193*			\$	324	
b	Use by a state or local government		.194/.193*				024	
11	Nontaxable Use of Liquefied Petroleum Gas (LPG))				1		
		(a) Type of use	(b) Rate	(c) Gallo	ns	(d) Amount of crea	it (e) CRN	
а	Use in certain intercity and local buses		\$.062			\$	352	
b	Use in qualified local buses or school buses		.136				361	
С	Other nontaxable use		.136				395	
12	Alcohol Fuel Mixture Credit		R	egistratio	n No	o. ►		
	Claimant produced an alcohol fuel mixture by mixing taxable person for use as a fuel or was used as a fuel by the claiman		ol. The alcohol	fuel mixture	e wa	s sold by the claimant		
			(b) Rate	(c) Gallo	ns	(d) Amount of crea	it (e) CRN	
а	Alcohol fuel mixtures containing ethanol		\$.51			\$	393	
b	Alcohol fuel mixtures containing alcohol (other than ethano	I)	.60				394	
13	Biodiesel Mixture Credit			egistratior				
	Claimant produced a biodiesel mixture by mixing diesel fuel use as fuel or was used as a fuel by the claimant. Claimant the percentage of biodiesel and agri-biodiesel in the produc line 13 to see if you must attach the certificate.	t has a certificate	e from the pro	ducer or im	port natic	er of the biodiesel whom is false. See the ins	ich identifies tructions for	
			(b) Rate	(c) Gallo	ns	(d) Amount of crea		
а	Biodiesel (other than agri-biodiesel) mixtures		\$.50			\$	388	
b	Agri-biodiesel mixtures		1.00				390	
14	Kerosene For Use in Aviation After September 30,	2005. See the	instructions f	for worksh	eets			
						(d) Amount of crea		
а	Use in commercial aviation (other than foreign trade)					\$	355	
b	Sales by registered ultimate vendors						369	
15	Total income tax credit claimed. Add lines 1 through	h 14, column (d	d). Enter here	and on				
	Form 1040, line 70 (also check box b on line 70); Form 28f(2); Form 1120S, line 23c; Form 1041, line 24g; or t	1120, line 32f(2); Form 112	0-A, line	15	\$		

	1263		Depreciatior	and Am	ortization			OMB No. 1545-0172	
Form								2005	
Departı	ment of the Treasury	-	-		-			Attachment	
	(s) shown on return	► See	e separate instructions. Busine		to your tax retu which this form relat			Sequence No. 67 Identifying number	
Par	t Election	To Expense (Certain Property Ur	der Section	170				
			sted property, comp			mplete Par	t I.		
1	Maximum amount.	See the instruc	tions for a higher limit	for certain bu	sinesses		1	\$105,000	
2	Total cost of secti	on 179 propert	y placed in service (se	e instructions	s)		2		
3	Threshold cost of	section 179 pro	operty before reductio	n in limitation			3	\$420,000	
4	Reduction in limita	ation. Subtract	line 3 from line 2. If ze	ero or less, en	nter -0		4		
5	Dollar limitation for separately, see ins		tract line 4 from line 1.			narried filing	5		
		a) Description of pro		(b) Cost (busines		(c) Elected cos	-		
6									
	Listed and states F		t fue as line 00		7				
7			t from line 29			7	8		
8			property. Add amoun				9		
9			naller of line 5 or line				10		
10 11			n from line 13 of your smaller of business incom						
12			Add lines 9 and 10, b				12		
13			o 2006. Add lines 9 and			e II	12		
-			ow for listed property.						
Par			Iowance and Other			ide listed n	roper	tv.) (See instructions	
14			t, certain property with a				44		
15 16	or GO Zone propert Property subject to Other depreciation	ty (other than list o section 168(f) n (including ACF	t, certain property with a ted property) placed in s (1) election RS) (Do not include list	service during t	the tax year (see	instructions)	14 15 16		
15	or GO Zone propert Property subject to Other depreciation	ty (other than list o section 168(f) n (including ACF	ted property) placed in s (1) election RS) (Do not include list	service during t	the tax year (see	instructions)	15		
15 16 Par 17	or GO Zone propert Property subject to Other depreciation t III MACRS I MACRS deduction If you are electing	ty (other than list o section 168(f) n (including ACF Depreciation ns for assets pla to group any a	ted property) placed in s (1) election RS) (Do not include list aced in service in tax assets placed in servi	ed property. Section A years beginni ce during the	the tax year (see (See instruct) (See instruct) ng before 2005 tax year into c	tions.)	15		
15 16 Par 17	or GO Zone propert Property subject to Other depreciation t III MACRS I MACRS deduction If you are electing general asset accord	ty (other than list o section 168(f) n (including ACF Depreciation as for assets pla to group any a punts, check he	ted property) placed in s (1) election RS) (Do not include list aced in service in tax assets placed in servi	ed property. Section A years beginni ce during the	the tax year (see) (See instruct ng before 2005 tax year into c	instructions) tions.) one or more	15 16 17	on System	
15 16 Par 17 18	or GO Zone propert Property subject to Other depreciation t III MACRS I MACRS deduction If you are electing general asset accord	ty (other than list o section 168(f) n (including ACF Depreciation hs for assets plat to group any a bunts, check he -Assets Place (b) Month and	ted property) placed in s (1) election RS) (Do not include list aced in service in tax assets placed in servi ere	ed property. Section A years beginni ce during the	the tax year (see) (See instruct ng before 2005 tax year into c	instructions) tions.) one or more	15 16 17 eciati		
15 16 Par 17 18 (a) (or GO Zone propert Property subject to Other depreciation t III MACRS I MACRS deduction If you are electing general asset acco Section B-	ty (other than list o section 168(f) n (including ACF Depreciation hs for assets plat to group any a bunts, check he -Assets Place (b) Month and year placed in	ted property) placed in s (1) election RS) (Do not include list aced in service in tax assets placed in service d in Service During 2 (c) Basis for depreciation (business/investment use	ed property. Section A years beginni ce during the 2005 Tax Yea (d) Recovery	the tax year (see) (See instruct ng before 2005 tax year into c	tions.) tions.) one or more ▶ □ eneral Depr	15 16 17 eciati		
15 16 Par 17 18 (a) (or GO Zone propert Property subject to Other depreciation t III MACRS I MACRS deduction If you are electing general asset acco Section B-	ty (other than list o section 168(f) n (including ACF Depreciation hs for assets plat to group any a bunts, check he -Assets Place (b) Month and year placed in	ted property) placed in s (1) election RS) (Do not include list aced in service in tax assets placed in service d in Service During 2 (c) Basis for depreciation (business/investment use	ed property. Section A years beginni ce during the 2005 Tax Yea (d) Recovery	the tax year (see) (See instruct ng before 2005 tax year into c	tions.) tions.) one or more ▶ □ eneral Depr	15 16 17 eciati		
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15 16 Par 17 18 (a) (19a b c c d c f g h	or GO Zone propert Property subject to Other depreciation t III MACRS I MACRS deduction If you are electing general asset acco Section B- Classification of property 3-year property 5-year property 7-year property 10-year property 15-year property 20-year property 25-year property Residential rental	ty (other than list o section 168(f) n (including ACF Depreciation as for assets plate to group any a punts, check he -Assets Place (b) Month and year placed in service	ted property) placed in s (1) election RS) (Do not include list aced in service in tax assets placed in service d in Service During 2 (c) Basis for depreciation (business/investment use	ed property. Section A years beginni ce during the 	the tax year (see 	instructions) tions.) tion	15 16 17 eciati	on System (g) Depreciation deduction	
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15 16 Par 17 18 (a) (19a b c d d e f g h i i 20a b	or GO Zone propert Property subject to Other depreciation t III MACRS I MACRS deduction If you are electing general asset acco Section B- Classification of property 3-year property 3-year property 5-year property 10-year property 20-year property 20-year property 20-year property 25-year property 25-year property 25-year property Residential rental property Nonresidential rea property Class life 12-year	ty (other than list o section 168(f) n (including ACF Depreciation as for assets plate to group any a punts, check he -Assets Place (b) Month and year placed in service	ted property) placed in s (1) election RS) (Do not include list aced in service in tax assets placed in servi er co in Service During 2 (c) Basis for depreciation (business/investment use only—see instructions) (b) Basis for depreciation (business/investment use only—see instructions) (c) Basis for depreciation (c) Basis fo	ed property. Section A years beginni ce during the 	the tax year (see 	instructions) instructions.) tions.) tions.) eneral Depr (f) Methol (f)	15 16 17 eciati	(g) Depreciation deduction	
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 22
 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21.

 Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr.
 22

23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs . . . 23

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N Fo

Form **4562** (2005) (Rev. 1-2006)

	. , .	,													•
Ра		I Property (Ind								ar tele	phone	s, cert	ain co	mputer	rs, and
		rty used for er For any vehicle						,		r dodu	ctina la	aso ovr	onso	complex	to only
		4b, columns (a)		-		·					0	,	Jense,	Joinpier	e only
Sec		ciation and Oth											tomobi	les.)	
24a	Do you have evid	lence to support th	e business/	investme	ent use c	laimed?	🗌 Yes	🗌 No	24b	f "Yes,"	is the e	vidence	written	? 🗌 Ye	s 🗌 No
Тур	(a) be of property (list vehicles first)	service	(c) Business/ investment use percentage	Cos	(d) st or othe basis		(e) is for de siness/in use o	vestment			(g) ethod/ vention		(h) reciation luction	Ele secti	(i) ected ion 179 cost
25		for certain aircraft, service during the t	certain prop				period, a	nd qualif							
26		I more than 50%									,	1			
			%												
			%												
07	Duran anti-		%												
27	Property used	50% or less in	a qualifie %	1	ness us	se:				S/L		1			
			%	-						5/L 5/L				-	
			%							S/L				-	
28	Add amounts	in column (h), li	nes 25 th	rough :	27. Ent	er here	and or	line 2 ⁻	1, page		28				
29		in column (i), lir							· · · ·				. 29)	
_									Vehicles						
		ion for vehicles to your employees													vehicles.
	Total husiness		alui ya a		a)	(b)	-	(c)	. (d)	- (e)	(f)
30	during the year ((investment miles do not include cor	nmuting		icle 1		icle 2		nicle 3		icle 4		cle 5		cle 6
31		miles driven during													
32	-	ersonal (noncom	-												
02															
33		ven during the ye													
	lines 30 throug								1						
34		le available for p duty hours?		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35		cle used primaril owner or related p													
36	•	cle available for p													
		Section C—Que			-					-					
		tions to determi owners or relate					comp	leting S	Section I	3 for ve	ehicles	used by	y emplo	oyees w	ho are
37		ain a written pol byees?												Yes	No
38	Do you maintair	a written policy s tions for vehicles	tatement th	hat proh	ibits per	sonal us	e of veh	icles, ex	cept con	nmuting	, by your	employ	ees?		
39		all use of vehicle	-												
40	Do you provic	le more than fiv	e vehicles	s to you	ur emp	loyees,	obtain	informa	ation fro	m you	[,] emplo	yees at	oout		
		e vehicles, and i													
41		e requirements co										· ·			
Pa		nswer to 37, 38, tization	<i>39, 40, 01</i>	41 15	1 0 5, 0		nnpiete	Section		ne cove	reu ver	iicies.			
- u				h)		,	-		1.	4)	(e)		(6)	
	(a) Description	of costs	Date am	b) ortizatior gins	1	Amor	c) tizable ount		Co	d) ode tion	Amor	tization od or		(f) ortization t this year	for

		begins	amount	0001011	percent	tage	this year				
42	2 Amortization of costs that begins during your 2005 tax year (see instructions):										
43	Amortization of costs that beg		43								
44	Total. Add amounts in column	n (f). See the instru	uctions for where to repo	rt		44					

Form **46684** (Rev. January 2006) Department of the Treasury Internal Revenue Service Name(s) shown on tax return

Casualties and Thefts

See separate instructions.

Attach to your tax return.

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

Identifying number

SEC	CTION A—Personal Use Property (Use this or business or for income-produc	sect	ion to repor ourposes.)	t cas	sualties an	d theft	s of prope	erty not u	ised in a	trade
1	Description of properties (show type, location, and date from the same casualty or theft.	ate ac	quired for eac	h prop	perty). Use a	separat	e line for ea	ch property	y lost or da	maged
	Property A									
	Property B									
	Property C									
	Property D									
						Dura				
			Α		В	Prop	erties C		D	
			A		D				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								
	Note: If line 2 is more than line 3, skip line 4.									
4	Gain from casualty or theft. If line 3 is more than line									
7	2, enter the difference here and skip lines 5 through 9									
	for that column. See instructions if line 3 includes in-									
	surance or other reimbursement you did not claim, or you received payment for your loss in a later tax year.	4	1							
5	Fair market value before casualty or theft	5								
6	Feir merket volue offer ecoupty or theft	6								
6	Fair market value after casualty or theft									
7	Subtract line 6 from line 5	7								
1		-								
8	Enter the smaller of line 2 or line 7	8								
9	Subtract line 3 from line 8. If zero or less,									
5	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 smaller of line 10 or \$100. But if the loss a	rose ii	n the Hurrican	e Katr	ina disaster a	area afte	er August			
	24, 2005; Hurricane Rita disaster area after September October 22, 2005, and was caused by that particular							11		
12	Subtract line 11 from line 10					• •		12		
12	Caution: Use only one Form 4684 for lines 13 throug			• •		• •				
13								13		
14	Add the amounts on line 4 of all Forms 4684	• •		• •		• •		14		
15	• If line 14 is more than line 13, enter the difference	here a	and on Schedu	ule D.	Do not					
	complete the rest of this section (see instructions).							15		
	• If line 14 is less than line 13, enter -0- here and go	to lin	e 16.							
	• If line 14 is equal to line 13, enter -0- here. Do not	com	plete the rest of	of this	section.					
16	If line 14 is less than line 13, enter the difference .							16		
17	Add the amounts on line 12 of all Forms 4684 on whi	ch yo	u entered -0-	on line	e 11			17		<u> </u>
18	Is line 17 less than line 16?									
	No. Stop. Enter the amount from line 16 on Schec amount from line 16 on the "Other deductions" lin		. ,.		. Estates and	d trusts,	enter the			
	Yes. Subtract line 17 from line 16.							18		
19	Enter 10% of your adjusted gross income from Form	1040,	line 38. Estate	es and	d trusts, see	instructi	ons	19		
20	Subtract line 19 from line 18. If zero or less, enter -0-							20		<u> </u>
21	Add lines 17 and 20. Also enter the result on Schedule									
	on the "Other deductions" line of your tax return .							21		



Attachment Sequence No. 26

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

Identifying number

	Description of properties (show type, location, and date	ate ac	quired for each p	rope	erty). Use a se	eparate	e line for eac	h prope	erty lost or o	lam-
	aged from the same casualty or theft.									
	Property A									
	Property B									
	Property C									
	Property D					Drop	erties			
			Α		В	FIOP	C		D	
		00	A		D		0			
23	Cost or adjusted basis of each property	23		-						
24	Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3 . Note: <i>If line 23 is more than line 24, skip line 25</i> .	24								
25	Gain from casualty or theft. If line 24 is more than line									
20	23, enter the difference here and on line 24 is more than inc 23, enter the difference here and on line 32 or line 37, column (c), except as provided in the instructions for line 36. Also, skip lines 26 through 30 for that column. See the instructions for line 4 if line 24 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year.	25								
26	Fair market value before casualty or theft	26								
26 27	Fair market value after casualty or theft	27		\neg					1	
	Subtract line 27 from line 26	28		+						
28	Enter the smaller of line 23 or line 28	29		+					1	
29	Note: If the property was totally destroyed by casualty or lost from theft, enter on line 29 the amount from line 23.									
30	Subtract line 24 from line 29. If zero or less, enter -0-	30						_		
31	Casualty or theft loss. Add the amounts on line 30. Ent			line	32 or line 37	(see in	structions).	31		
Pa	rt II Summary of Gains and Losses (from	n sep	arate Parts I)		.,		asualties or th		(c) Gains	from
	(a) Identify casualty or theft				(i) Trade, busin rental or roy property	alty	<i>(ii)</i> Incon producing employee pi	and	casualties includible in	or thefts
	Casualty or The	ft of	Property Held	d ()	one Year o	r I es	is			
			. ,		,				1	
32					()	()		
32	•				()	()		
32 33	•			3	((()	()		
				3	(((orm 4797, line)	((()		
33	Totals. Add the amounts on line 32	 gain or		i3 n Fo))) 14. lf	(((Form 4797))))) 34		
33	Totals. Add the amounts on line 32	gain or viduals	(loss) here and or 	n Fo nt fro ed a	om income-pr as an employe)) 14. If roducin	((Form 4797 ng property Schedule A)))) 34 35		
33 34	Totals. Add the amounts on line 32 Combine line 33, columns (b)(i) and (c). Enter the net g is not otherwise required, see instructions Enter the amount from line 33, column (b)(ii) here. Indi on Schedule A (Form 1040), line 27, and enter the ar	gain or viduals nount	(loss) here and or 	n Fo n fro ed a	om income-pr as an employe nstructions)) 14. If roducinge on the	((Form 4797 ng property Schedule A 			
33 34 35	Totals. Add the amounts on line 32 Combine line 33, columns (b)(i) and (c). Enter the net g is not otherwise required, see instructions Enter the amount from line 33, column (b)(ii) here. Indi on Schedule A (Form 1040), line 27, and enter the ar (Form 1040), line 22. Estates and trusts, partnerships Casualty or Theft	yiduals nount , and of P	(loss) here and or , , , , , , , , , , , , , , , , , , ,	n Fo nt fro ed a ee ir Mo	om income-pr as an employe nstructions)) 14. If roducinge on the	((Form 4797 ng property Schedule A 			
33 34 35 	Totals. Add the amounts on line 32 Combine line 33, columns (b)(i) and (c). Enter the net g is not otherwise required, see instructions Enter the amount from line 33, column (b)(ii) here. Indi on Schedule A (Form 1040), line 27, and enter the ar (Form 1040), line 22. Estates and trusts, partnerships Casualty or Theft Casualty or theft gains from Form 4797, line 32 .	yain or viduals nount , and of P	(loss) here and or 	n Fo nt fro ed a ee ir Mo	om income-pr as an employe nstructions)) 14. If roducinge on the	((Form 4797 ng property Schedule A 	35		
33 34 35	Totals. Add the amounts on line 32 Combine line 33, columns (b)(i) and (c). Enter the net g is not otherwise required, see instructions Enter the amount from line 33, column (b)(ii) here. Indi on Schedule A (Form 1040), line 27, and enter the ar (Form 1040), line 22. Estates and trusts, partnerships Casualty or Theft	yain or viduals nount , and of P	(loss) here and or 	n Fo nt fro ed a ee ir Mo	om income-pr as an employe nstructions)) 14. If roducinge on the	((Form 4797 ng property Schedule A ear 	35		
33 34 35 	Totals. Add the amounts on line 32 Combine line 33, columns (b)(i) and (c). Enter the net g is not otherwise required, see instructions Enter the amount from line 33, column (b)(ii) here. Indi on Schedule A (Form 1040), line 27, and enter the ar (Form 1040), line 22. Estates and trusts, partnerships Casualty or Theft Casualty or theft gains from Form 4797, line 32 .	gain or viduals nount , and of P	(loss) here and or , , , , , , , , , , , , , , , , , , ,	3 a3 n Fo nt fro ed a ee ir Mo	om income-pr as an employe nstructions ore Than O))))))))))))))))))))))))))))))))))))))	((Form 4797 ng property Schedule A ear 	35		
33 34 35 <u></u> 36 37 38	Totals. Add the amounts on line 32	yiduals nount and s of P	(loss) here and or ., enter the amour from property use S corporations, se roperty Held (ii)	33 n Fo nt fro eed a ee ir Mo 	om income-pr is an employe instructions ine Than O (())) 14. If roducinge on S ne Y)))	((Form 4797 ng property Schedule A ear ((35		
33 34 35 	Totals. Add the amounts on line 32	yiduals nount , and of P	(loss) here and or , enter the amour from property use S corporations, se roperty Held (ii)	3 n Fo 	om income-pr as an employe nstructions . pre Than O))) 14. If roducine e on Pne Y)))	((Form 4797 ng property Schedule A ear (((35 36)))))) 39		
33 34 35 <u>36</u> 37 38 39 40	Totals. Add the amounts on line 32	gain or viduals nount , and of P and (b)	(loss) here and or , enter the amour from property use S corporations, se roperty Held (ii)	3 n Fo 	om income-pr as an employe nstructions . pre Than O))) 14. If roducine e on Pne Y)))	((Form 4797 ng property Schedule A ear (((35 36))		
33 34 35 36 37 38 39	Totals. Add the amounts on line 32	gain or viduals nount , and ; of P and (b)	(loss) here and or ,	33 n Fo 	om income-pr as an employe nstructions ore Than O)) 14. If roducin ee on ne Y)))))	((Form 4797 ng property Schedule A ear ((pt electing 97, line 14.	35 36)))))) 39		
33 34 35 36 37 38 39 40 41	Totals. Add the amounts on line 32 Combine line 33, columns (b)(i) and (c). Enter the net g is not otherwise required, see instructions Enter the amount from line 33, column (b)(ii) here. Indii on Schedule A (Form 1040), line 27, and enter the ar (Form 1040), line 22. Estates and trusts, partnerships Casualty or Theft Casualty or theft gains from Form 4797, line 32 Total losses. Add amounts on line 37, columns (b)(i) a Total gains. Add lines 36 and 37, column (c) Add amounts on line 38, columns (b)(i) and (b)(ii) If the loss on line 40 is more than the gain on line 38, combine line 38, column (b)(i) and line 39, and enter	and (b) the nound and (b) the no below. ins. duals, om pro- ns" line	(loss) here and or , enter the amour from property use S corporations, se roperty Held (ii) et gain or (loss) h All others, enter t enter the amount perty used as an e of your tax return	3 n Fo nt fro eed a ee ir MO	om income-pro- nstructions))) 14. If roducing e on s ine Y))))))))))))))))))))))))))	(((Form 4797 ng property Schedule A ear (((pt electing 97, line 14. property on Form 1040), ecting large	35 36)))))) 39 40		

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)

OMB No. 1545-0184

Sequence No. 27

Attachment

Under Sections 179 and 280F(b)(2)) ►Attach to your tax return. ►See separate instructions.

Identifying number

1

1	Enter the gross proceeds from sales or exchanges reported to you for 2005 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) Date acquired (mo., day, yr.)	(c) 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,	3									
4	Section 1231 gain from install		4								
5	Section 1231 gain or (loss) fro		5								
6	Gain, if any, from line 32, fron		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.										
	Individuals, partners, S corp from line 7 on line 11 below ar 1231 losses, or they were rec on the Schedule D filed with y	nd skip lines 8 and aptured in an earli	9. If line 7 is a gai ier year, enter the	n and you did not gain from line 7 a	have any prior yea	r section					
8 9	Nonrecaptured net section 12 Subtract line 8 from line 7. If z If line 9 is more than zero, en long-term capital gain on the	ero or less, enter - ter the amount fro	0 If line 9 is zero m line 8 on line 1	o, enter the gain fro 2 below and enter	r the aain from lin	e 9 as a	8				
Ра	rt II Ordinary Gains ar			,							
10	Ordinary gains and losses not	included on lines	11 through 16 (in	clude property hel	d 1 year or less):						
11	Loss, if any, from line 7.						11	()			
12	Gain, if any, from line 7 or am						12				
13	Gain, if any, from line 31						13				
14	Net gain or (loss) from Form 4						14				
15	Ordinary gain from installment						15				

 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, line 14

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13086I

Form 4797 (2005)

16

17

18a

18b

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 pr	(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 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 smaller 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 smaller of line 24 or					
	line 26a (see instructions)	26b				
С	Subtract line 26a from line 24. If residential rental property or 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	26e				
f	Section 291 amount (corporations only)	26f				
g	Add lines 26b, 26e, and 26f	26g				
27	If section 1252 property: 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).	27a				
a b	Soil, water, and land clearing expenses	27a				
	Enter the smaller of line 24 or 27b	27c				
28	If section 1254 property:					
	Intangible drilling and development costs, expenditures for					
a	development of mines and other natural deposits, and					
	mining exploration costs (see instructions)	28a				
b	Enter the smaller of line 24 or 28a	28b				
29	If section 1255 property:					
а	Applicable percentage of payments excluded from income					
	under section 126 (see instructions)	29a				
	Enter the smaller of line 24 or 29a (see instructions) .	29b		line OOb bafa		20
Sun	mary of Part III Gains. Complete property columns	A thr	bugn D through			50.
30	Total gains for all properties. Add property columns A through	n D, line	e 24		30	
31	Add property columns A through D, lines 25b, 26g, 27c, 28b,	and 20)h Enter here on	d on line 13	31	
32	Subtract line 31 from line 30. Enter the portion from casualty or other than casualty or theft on Form 4797, line 6	or theft	on Form 4684, lir	ne 36. Enter the po	ortion from	
Pa	rt IV Recapture Amounts Under Sections 179					0% or Less

			(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		

Form	4	83	35	
		<i>.</i>	_	

Farm Rental Income and Expenses

OMB No. 1545-0074

(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor)) (Income not subject to self-employment tax)

	tment of the Treasury al Revenue Service		Attach to Form 1040.	See instructions on back.		Attachment Sequence No	. 37
Name	e(s) shown on Form 1040				Your social se	curity number	
					Employer ID n	umber (EIN), if ar	ny
4 [Did you actively participate in the	e opera	ation of this farm durin	g 2005 (see instructions)?		. 🗌 Yes	
Ра	rt I Gross Farm Rental Inc	come-	-Based on Producti	on. Include amounts converted	d to cash or	the equivalen	nt.
1	Income from production of live	stock,	produce, grains, and o	other crops	1		
	Cooperative distributions (Form(2b Taxable amount	2b		
	Agricultural program payments (s			3b Taxable amount	3b		
4	Commodity Credit Corporation		<i>'</i>	s):			
а	CCC loans reported under elec				4a		
b			4b	4c Taxable amount	4c		
5	Crop insurance proceeds and I	edera	l crop disaster paymer				
	Amount received in 2005 .			5b Taxable amount	5b		
с				d Amount deferred from 2004.	5d		
6				credit or refund (see instructions)			
7	Gross farm rental income. Ad	d amo	unts in the right colum	n for lines 1 through 6. Enter the			
	total here and on Schedule E (I	orm 1	040), line 42	<u> </u>	7		
		tal Pro	operty. Do not includ	e personal or living expenses.			
8	Car and truck expenses (see			21 Pension and profit-sharing			
	Schedule F instructions). Also attach Form 4562	8		plans			
•		9		22 Rent or lease:			
9	Chemicals			a Vehicles, machinery,			
0	Conservation expenses (see instructions)	10		and equipment (see instructions)	22a		
1	instructions)	11		b Other (land, animals, etc.).	0.01		
	· · · · · · · · · · · · · · · · · · ·			23 Repairs and maintenance.			
2	Depreciation and section 179 expense deduction not			24 Seeds and plants	04		
	claimed elsewhere	12		25 Storage and warehousing			
2				26 Supplies			
3	Employee benefit programs other than on line 21 (see			27 Taxes			
	Schedule F instructions)	13		28 Utilities			
4	Feed	14		29 Veterinary, breeding, and			
5	Fertilizers and lime	15		medicine	29		
6	Freight and trucking	16		30 Other expenses			
7	Gasoline, fuel, and oil	17		(specify):			
8	Insurance (other than health)	18		a	30a		
9	Interest:			b	30b		
а	Mortgage (paid to banks, etc.) .	19a		c			
b	Other	19b		d			
0	Labor hired (less employment			e			
	credits) (see Schedule F			f			
	instructions).	20		g	30g		1

32 Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E, line 40. If the result is a loss, you must go to line 33

33 If line 32 is a loss, check the box that describes your investment in this activity

You may need to complete Form 8582 to determine your deductible loss, regardless of which box you checked (see instructions). 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 . . .

For Paperwork Reduction Act Notice, see instructions on back.

32

33c

33a All investment is at risk.

33b Som<u>e investment is not at risk.</u>



OMB No. 1545-0191 Attachment

Attach to your tax return.

Identifying number

Sequence No. 51

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

Par	t I Total Investment Interest Expense		
1 2 3	Investment interest expense paid or accrued in 2005 (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		
С	Subtract line 4b from line 4a	4c	
d	Net gain from the disposition of property held for investment 4d		
e f	Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	4f	
g	Subtract line 4e from line 4d	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 2006. 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 2005 and the amount you can carry forward to future years. Your investment interest expense deduction is limited to your net investment income.

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

Who Must File

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

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

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

 You have no other deductible investment expenses.

 You have no disallowed investment interest expense from 2004.

Allocation of Interest Expense

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

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

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

Line 1

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

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

Investment interest expense does not include any of the following:

• Home mortgage interest.

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

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

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 rovalties. 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	employ	ee	Yes	No
	contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind		on,		
	profit-sharing, or stock bonus)? If "No," do not use this form				
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				
	January 2, 1936?		. 3		
4	Were you (a) a plan participant who received this distribution, (b) born before January 2, 1936,)a 4		
	participant in the plan for at least 5 years before the year of the distribution?				
Fo	Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," do not	+ upp +h	via		
Ja	form for a 2005 distribution from your own plan	use li	5a		
b	If you are receiving this distribution as a beneficiary of a plan participant who died, did you use F	orm 49	72		
	for a previous distribution received for that participant after 1986? If "Yes," do not use the for	m for th	nis		
	distribution		. 5b		
Par	t II Complete this part to choose the 20% capital gain election (see instructions)				
6	Capital gain part from Form 1099-R, box 3	6			
7	Multiply line 6 by 20% (.20)	7			
	If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on Form 1040, line 44, 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				
0	the taxable amount from Form 1099-R, box 2a	8			
9	Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996	9			
10	Total taxable amount. Subtract line 9 from line 8	10			<u> </u>
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, skip				
	lines 13 through 16, enter this amount on line 17, and go to line 18.	12			
13	Multiply line 12 by 50% (.50), but do not enter more than \$10,000 . 13	-			
14	Subtract \$20,000 from line 12. If line 12 is				
15	\$20,000 or less, enter -0				
15 16	Multiply line 14 by 20% (.20) 15 Minimum distribution allowance. Subtract line 15 from line 13 .	16			
17	Subtract line 16 from line 12	17			
18	Federal estate tax attributable to lump-sum distribution	18			
19	Subtract line 18 from line 17. If line 11 is zero, skip 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	Multiply line 16 by the decimal on line 20	-			
22	Subtract line 21 from line 11 22	00			
23	Multiply line 19 by 10% (.10)	23 24			
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			ĺ
26	Z9, and go to line 30				
20	Tax on amount on line 26. Use the Tax Rate Schedule in the				ĺ
					ĺ
28	Multiply line 27 by ten (10)	28			<u> </u>
29	Subtract line 28 from line 25. Multiple recipients, see instructions	29			
30	Tax on lump-sum distribution. Add lines 7 and 29. Also include this amount in the total on				
	Form 1040, line 44, or Form 1041, Schedule G, line 1b, whichever applies	30			Ĺ

For Paperwork Reduction Act Notice, see instructions.



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

OMB	No.	1545-0074	

		(2005	
Dependencest of the Treesury			Attach to Form 1040.		Attachment	
			See separate instructions.	Sequence No.	29	
Name	e of individual subject to	additional	tax. If married filing jointly, see instructions.	You	r social security num	nber
	in Your Address O ou Are Filing This	only	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	ot	City, town or post office, state, and ZIP code		nis is an amended Irn, check here ►	
	lf you only	owe the	additional 10% tax on early distributions, you may be able to report the	nis tax	< directly	
		040, line	60, without filing Form 5329. See the instructions for Form 1040, line 6	0.		
Pa	Complete t 59½, from directly on	his part in a qualifie Form 104	 Early Distributions f you took a taxable distribution (other than a qualified hurricane distribution d retirement plan (including an IRA) or modified endowment contract (unles 0—see above). You may also have to complete this part to indicate that you early distributions or for certain Roth IRA distributions (see instructions). 	ss you	u are reporting thi	is ta
1	Early distributions	included	in income. For Roth IRA distributions, see instructions	1		
2	Early distributions	included	I on line 1 that are not subject to the additional tax (see instructions).			
	Enter the appropr	riate exce	ption number from the instructions:	2		
3	Amount subject to	o additio	nal tax. Subtract line 2 from line 1	3		
4	Additional tax. E	nter 10%	(.10) of line 3. Include this amount on Form 1040, line 60	4		
			amount on line 3 was a distribution from a SIMPLE IRA, you may have punt on line 4 instead of 10% (see instructions).			
Pa	Complete	this part	n Certain Distributions From Education Accounts if you included an amount in income, on Form 1040, line 21, from a Co qualified tuition program (QTP).	verde	I education savi	ings
5	Distributions inclu	ided in in	come from Coverdell ESAs and QTPs	5		
6	Distributions inclu	ided on I	ine 5 that are not subject to the additional tax (see instructions)	6		
7			nal tax. Subtract line 6 from line 5	7		
8	Additional tax. E	nter 10%	(.10) of line 7. Include this amount on Form 1040, line 60	8		
Pa	Complete	this part	n Excess Contributions to Traditional IRAs if you contributed more to your traditional IRAs for 2005 than is allowa 004 Form 5329.	iple o	r you had an am	noun
9	Enter your excess go to line 15 .	s contribu	tions from line 16 of your 2004 Form 5329 (see instructions). If zero,	9		
10			ontributions for 2005 are less than your pution, see instructions. Otherwise, enter -0-			
11			utions included in income (see instructions)			
12			/ear excess contributions (see instructions)			
13				13		
14			tions. Subtract line 13 from line 9. If zero or less, enter -0	14		
15			005 (see instructions)	15		
16			Add lines 14 and 15	16		
17) of the smaller of line 16 or the value of your traditional IRAs on December ributions made in 2006). Include this amount on Form 1040, line 60	17		
Pa			n Excess Contributions to Roth IRAs	17		
		this part	if you contributed more to your Roth IRAs for 2005 than is allowable or	you h	ad an amount or	n line
18			ns from line 24 of your 2004 Form 5329 (see instructions). If zero, go to line 23	18		
19	•		ons for 2005 are less than your maximum			
	•		e instructions. Otherwise, enter -0 19			
20			ur Roth IRAs (see instructions)			
21	Add lines 19 and			21		
22			tions. Subtract line 21 from line 18. If zero or less, enter -0-	22		
23			005 (see instructions)	23		
24			Add lines 22 and 23	24		
25			6) of the smaller of line 24 or the value of your Roth IRAs on December 31, itions made in 2006). Include this amount on Form 1040, line 60	25		

For Paperwork Reduction Act Notice, see page 6 of the instructions.

Form	5329 (200	5)							Page 2
Pa	rt V		cess Contributions to Cov contributions to your Coverd ir 2004 Form 5329.		were	e more than i	is allo	wable or you h	nad an
26	Enter t go to l		rom line 32 of your 2004 Forr	n 5329 (see instru	ctior	ns). If zero,	26		
27	If the c	ontributions to your Cover um allowable contribution,							
28		listributions from your Co							
29		es 27 and 28		29 30					
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0								
31		contributions for 2005 (s	31 32		+				
32		xcess contributions. Add			• •		32		
33		ber 31, 2005 (including 2	f the smaller of line 32 or the 005 contributions made in 200	06). Include this a	nour	nt on Form	33		
Pa	rt VI	Additional Tax on Exc Complete this part if you	cess Contributions to Arcl or your employer contributed 1 of your 2004 Form 5329.	her MSAs)5 tha	n is allowable o	or you
34	Enter t go to li		rom line 40 of your 2004 Forr	n 5329 (see instru	ctior	ns). If zero,	34		
35			er MSAs for 2005 are less the see instructions. Otherwise, er				_		
36	2005 d	listributions from your Arc	her MSAs from Form 8853, lin	ne 10 . 36					
37		es 35 and 36					37		
38			Subtract line 37 from line 34.				38 39		
39 40		contributions for 2005 (s xcess contributions. Add	,				40		
40 41	Addition Decem	onal tax. Enter 6% (.06)	of the smaller of line 40 or th 005 contributions made in 200				41		
Pa	rt VII	Complete this part if y	cess Contributions to Hea ou, someone on your beha allowable or you had an a	If, or your emplo	yer	contributed			
42	Enter t	he excess contributions f	rom line 42 of your 2004 Form	n 5329. If zero, go	to li	ne 47	42		
43	allowal	ole contribution, see insti	for 2005 are less than the ma ructions. Otherwise, enter -0-	43			-		
44		stributions from your HSAs f	rom Form 8889, line 14	44			45		
45 46		les 43 and 44	Subtract line 45 from line 42.		 tor (46		
40 47			see instructions)				47		+
48		xcess contributions. Add					48		
49			e smaller of line 48 or the value of in 2006). Include this amount on F				49		
Pa	t VIII		cess Accumulation in Qua did not receive the minimum						
50			or 2005 (see instructions) .				50		
51			ou in 2005				51		
52		ct line 51 from line 50. If		 			52		
53 Sig		· · · ·	of line 52. Include this amoun are filing this form by itself				53		
	ase	Under penalties of perjury, I decl	are that I have examined this form, inclu complete. Declaration of preparer (othe	iding accompanying scl	nedule	es and statements			
He					_	, <u> </u>			
Pair		Your signature Preparer's		Date		Date eck if self-	Prepa	arer's SSN or PTIN	
	arer's	signature Firm's name (or yours			em		ļ		
Use	Only	if self-employed), address, and ZIP code				EIN Phone no.	()	



Work Opportunity Credit

► Attach to your tax return.

Attachment Sequence No. 77

2

OMB No. 1545-0219

5

Identifying number

Pa	rt I Current \	Year Credit (Mem	bers of a controlled group, see instructions.)		
1	Enter the total of the percentage date in the instruction				
а	Worked for you a	at least 120 hours bu	t fewer than 400 hours $\$$	1a	
b 2				1b 2	
3	Work opportunity credits from pass-through		Then enter the total of the current year credits from— Schedule K-1 (Form 1120S), box 13, code F, G, or J Schedule K-1 (Form 1065), box 15, code F, G, or J. Schedule K-1 (Form 1041), box 13, code F	3	
4	cooperatives, r	d Patron	2 and 3. (S corporations, partnerships, estates, trusts, nt companies, and real estate investment trusts, see	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:			
٠	Individuals. Enter the amount from Form 1040, line 44			
•	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		
7	Add lines 5 and 6	7		
8a	Foreign tax credit	-		
b	Credits from Form 1040, lines 48 through 54	-		
С	Possessions tax credit (Form 5735, line 17 or 27)	_		
d	Nonconventional source fuel credit (Form 8907, line 23)	_		
е	Other specified credits (see instructions)	_		
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 55; 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		
			5004	

For Paperwork Reduction Act Notice, see instructions.

► Attach to your tax return.

OMB No. 1545-1978

Attachment

Identifying number

SECTION A. Employee Retention Credit (see instructions)

1 a	qualified wages	ected by Hurrica paid or incurre 1, 2006, while the	d after August	28, 2005, and	1 a				
b	wages paid or i	cted by Hurricane ncurred after Se , while the busin	otember 23, 20	005, and before	1b		_		
С	Employers affected by Hurricane Wilma, enter the total qualified wages paid or incurred after October 23, 2005, and before January 1, 2006, while the business was inoperable								
d	Add amounts fr	om lines 1a, 1b,	and 1c		1d		_		
2	Enter 40% of lir and wages .	ne 1d. You must		mount from your	dedu 	iction for salari	es2		
3	Employee retention credit(s) from pass-through entities:If you are a—Then enter the total of the current year credits from—a Shareholder . b Partner . c Beneficiary . d Patron .Schedule K-1 (Form 1120S), box 13, code F, G, or U Schedule K-1 (Form 1065), box 15, code F, G, or U Schedule K-1 (Form 1041), box 13, code R Written statement from cooperative								
4	 Current year credit. Add lines 2 and 3. Report this amount on Form 3800, line 1z. If you have a credit from Section B, see instructions. S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see instructions								
SEC	TION B. Hurric	ane Katrina Ho	using Credit (s	see instructions)					
5	5 Enter the value (up to \$600 per month per employee) of qualified lodging furnished in-kind to qualified employees during the tax year from January 1, 2006, through July 1, 2006 (see instructions) 5								
6	Enter 30% of line 5. You must subtract this amount from your deduction for salaries and wages								
7	Hurricane	If you are a-		total of the current			-		
Katrina housing credit(s) from pass-through entities:		a Shareholder . b Partner . c Beneficiary . d Patron .	Schedule K-1 Schedule K-1	(Form 1120S), box (Form 1065), box 15 (Form 1041), box 15 ent from cooperativ	5, coo 3, coo	de F, G, or U	. 7		
8	have a credit front trusts, coopera	om Section A, se tives, regulated	ee instructions. investment co	his amount on For S corporations, ompanies, and re	partn eal e	erships, estate state investme	s,		
For F		on Act Notice, see p			No. 474			Form 5884-A (1-2006)

625 Form (Rev. January 2006) Department of the Treasury Review Service (99) Internal Revenue Service Name(s) shown on Form 1040

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1040, line 45

Alternative Minimum Tax—Individuals

► See separate instructions.

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074 2005

Attachment Sequence No. **32**

	Your social	security	number
		1	
how to comple	to open l		

Par	t I Alternative Minimum Taxable Income (See instructions for how to comple	te e	ach line.)	
1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 (minus any amount on Form			
•	8914, line 2), and go to line 2. Otherwise, enter the amount from Form 1040, line 38 (minus any amount			
	on Form 8914, line 2), and go to line 7. (If less than zero, enter as a negative amount.)	1		
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 21/2 % of Form 1040, line 38	2		
3	Taxes from Schedule A (Form 1040), line 9	3		
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	4		
5	Miscellaneous deductions from Schedule A (Form 1040), line 26	5		
6	If Form 1040, line 38, is over \$145,950 (over \$72,975 if married filing separately), enter the amount from			
-	line 9 of the Itemized Deductions Worksheet on page A-9 of the Instructions for Schedules A & B			
	(Form 1040)	6	(
7	Tax refund from Form 1040, line 10 or line 21	7	(
8	Investment interest expense (difference between regular tax and AMT)	8		
9	Depletion (difference between regular tax and AMT)	9		
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10		
11	Interest from specified private activity bonds exempt from the regular tax	11		
12	Qualified small business stock (7% of gain excluded under section 1202)	12		
13	Exercise of incentive stock options (excess of AMT income over regular tax income)	13		
14	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	14		
15	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	15		
16	Disposition of property (difference between AMT and regular tax gain or loss)	16		
17	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	17		
18	Passive activities (difference between AMT and regular tax income or loss)	18		
19	Loss limitations (difference between AMT and regular tax income or loss)	19		
20	Circulation costs (difference between regular tax and AMT)	20		
21	Long-term contracts (difference between AMT and regular tax income)	21		
22	Mining costs (difference between regular tax and AMT)	22		
23	Research and experimental costs (difference between regular tax and AMT)	23		
24	Income from certain installment sales before January 1, 1987	24	(
25	Intangible drilling costs preference	25		
26	Other adjustments, including income-based related adjustments	26		
27	Alternative tax net operating loss deduction	27	(
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line			
	28 is more than \$191,000, see page 7 of the instructions.)	28		
Par	t II Alternative Minimum Tax			
29	Exemption. (If this form is for a child under age 14, see page 7 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 over the amount shown above for your filing status, see page 7 of the instructions.			
30	Subtract line 29 from line 28. If zero or less, enter -0- here and on lines 33 and 35 and stop here $\ .$	30		
31	• If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends			
	on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 55 here.			
	• All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26).	31		
	Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.			

Alternative minimum tax foreign tax credit (see page 7 of the instructions)

Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040,

line 47). If you used Schedule J to figure your tax, the amount for line 44 of Form 1040 must be refigured

32

33

34

35

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 44, or the amount from line 13 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see page 9 of the instructions)	37	
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see page 9 of the instructions)	38	
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary)	39	
40	Enter the smaller of line 36 or line 39		40
41	Subtract line 40 from line 36		41
42	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), mult Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married result		42
43	Enter: • \$59,400 if married filing jointly or qualifying widow(er), • \$29,700 if single or married filing separately, or • \$39,800 if head of household.	43	
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0	44	
45	Subtract line 44 from line 43. If zero or less, enter -0	45	-
46	Enter the smaller of line 36 or line 37	46	-
47	Enter the smaller of line 45 or line 46	47	
48	Multiply line 47 by 5% (.05)		48
49	Subtract line 47 from line 46	49	
50	Multiply line 49 by 15% (.15)		50
	If line 38 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise	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), multi 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

Page **2**

Form 6251 (2005) (Rev. 1-2006)

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.

OMB No. 1545-0228
20 05

Sequence No. 79
Identifying number

1	Description of property				
2 a			/	/	
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 complete Part III for the year of sale and the 2 years after the year of sale	i. If "N	۱o,"	Vee	
Pa		<u>· ·</u>	· · 🗆	res	No
		5			
5	Selling price including mortgages and other debts. Do not 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	1			
9	Depreciation allowed or allowable	1			
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) 12				
13	Add lines 10, 11, and 12	13			
14	Subtract line 13 from line 5. If zero or less, do not 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				
	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 Image: Contract price in the second	18		novm	ont or
Pa	have certain debts you must treat as a payment on installment obligations.	ou re	ceive a	раут	ent or
10		19			
19	Gross profit percentage. Divide line 16 by line 18. For years after the year of sale, see instructions	20			
20 21	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0- Payments received during year (see instructions). Do not include interest, whether stated or unstated	21			
22		22			
23	Add lines 20 and 21				
23	interest, whether stated or unstated				
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	rt III Related Party Installment Sale Income. Do not complete if you received the fin	al pa	yment t	his ta	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?		🗆	Yes	🗌 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.	follo	wing co	nditior	ns is
а	☐ The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (month, day, year) ►		/	/	
b					
c	The second disposition was an involuntary conversion and the threat of conversion occurred	after f	the first	dispos	ition.
d	The second disposition occurred after the death of the original seller or buyer.				
е		as no	t a prind	cipal 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			<u> </u>
32	Enter the smaller of line 30 or line 31	32			
33	Total payments received by the end of your 2005 tax year (see instructions)	33			<u> </u>
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			+
	Paperwork Reduction Act Notice, see page 4. Cat. No. 13601R	3/	L.		2 (2005)
101	apermont neutron Act Notice, see page 4. Cal. NO. 13001R		FUL		⊑ (∠∪∪⊃)
Gains and Losses From Section 1256 Contracts and Straddles

OMB No. 1545-0644

)5

Department of the Treasury
Internal Revenue Service

Name(s) shown on tax return

Attach to your tax return.

	Attachment Sequence No. 82									
Identifying number										

2

Chec	k all applicable boxes (see instr	,		ed straddle elec ddle-by-straddle i		lection	C D			account el 6 contract		ction
Pa	rt I Section 1256 Co	ontracts	Marked	to Market								
	(a) Identification of	of accour	nt					(b) (Los	s)	(c) Gain	
1												1
												-
2	Add the amounts on line 1 in	columns (b) and (c)			2	. ()		
3	Net gain or (loss). Combine lin	`	, , ,						3			1
4									4			
5	Combine lines 3 and 4								5			
	Note: 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 125					r the amo	ount	of loss to be				1
	carried back. Enter the loss a	s a positiv	e number						6			
7	Combine lines 5 and 6 .								7			
8	Short-term capital gain or (include o	n the	appropriate				
	line of Schedule D (see instru	ctions)							8			
9	Long-term capital gain or (I line of Schedule D (see instru	ctions)		·					9			
	t II Gains and Loss			es. Attach a se	eparate sch	nedule lis	ting	each stradd	le and	d its com	ponents.	
Sec	tion A—Losses From S	traddles			1							
	(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Loss If column is more t (d), entr difference Otherwis enter -(n (e) han er ce. se,	(g) Unrecogni gain or offsettin position	n Ig	If colu that	cognized I umn (f) is m an (g), ente lifference. wise, enter	iore r
10												
												1
11a	Enter the short-term portion of Schedule D (see instructions)								11;	a ()
	Enter the long-term portion o Schedule D (see instructions)								111	b ()
Sec	tion B—Gains From Str	addles										
	(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) G sales			bas	st or other sis plus se of sale		(d) is mo enter d	If column re than (e), ifference. e, enter -0-	
12												
13a	Enter the short-term portion of Schedule D (see instructions)		om line 12, · · · ·	column (f), here	e and include	e on the a	ippro	priate line of	13a	a		
	Enter the long-term portion of Schedule D (see instructions)								13			
Pai	t III Unrecognized G	ains Fro	om Positi	ons Held on	Last Day	ot Tax	Yea	ir. Memo Er	ntry O			,
	(a) Description of property		(b) Dat acquir		market value o ess day of tax		(d) (Cost or other ba as adjusted	asis	If colum than (d), e	cognized g nn (c) is mo enter differe rise, enter -	ore ence.
14												
						- i						

Noncash Charitable Contributions

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

Identifying number

Attachment Sequence No. **155**

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. Donated Property of \$5,000 or Less and Certain Publicly Traded Securities—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 more than \$5,000 (see instructions).

Part	Information on Donated Property—If you need	more space, attach a statement.
1	(a) Name and address of the donee organization	(b) Description of donated property (For a donated vehicle, enter the year, make, model, condition, and mileage.)
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 (see instructions)		(h) Method used to determine the fair market value			
Α											
В											
С											
D											
Е											
Part	Part II Partial Interests and Restricted Use Property—Complete lines 2a through 2e if you gave less than an										

Partial Interests and Restricted Use Property—Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).

2a	Enter the letter from Part I that identifies the property for which you gave less than an entire interest
	If Part II applies to more than one property, attach a separate statement.

 ${\bf b}\,$ Total amount claimed as a deduction for the property listed in Part I: (1) $\,$ For this tax year $\,$

(2) For any prior tax years

С	Name and address of each organization to which any such contribution was made in a prior year (complete only if different	nt
	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
--

e Name of any person, other than the donee organization, having actual possession of the property >

3a	Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated	Yes	No
	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?		
С	Is there a restriction limiting the donated property for a particular use?		
		-	

For Paperwork Reduction Act Notice, see page 6 of separate instructions.

Forn	n 8283 (Rev. 12-2	005)									Page 2
Nam	ne(s) shown on yo	ur income tax return								Identifying number	·
	(or g	nated Property C proups of similar items icly traded securities r prmation on Don	for which you reported in Sec	claim tion A	ed a d .). An a	eduction of more t appraisal is general	han \$5,0 Ily requir	00 per item or group ed for property liste	o (excep d in Sec	ot contributions of ction B (see instruc	certain
Δ		x that describes the t					J	1.1.7		1	
-	Art* (con	ribution of \$20,000 or ribution of less than \$	more)			Qualified Conservati ther Real Estate ttellectual Property		ribution		Equipment Securities Other	
and **Co	other similar obj llectibles include e. If your total a	s, sculptures, watercolors icts. coins, stamps, books, ge rt contribution was \$20 s more than \$500,000,	ms, jewelry, spo),000 or more,	rts mer you m	norabil lust at	ia, dolls, etc., but not tach a complete co	art as de py of th	efined above. e signed appraisal. I			
5		on of donated property (if ce, attach a separate sta		(b) If				a brief summary of the at the time of the gift	e overall	(c) Appraised t market value	
Α											
В											
С											
D			1			1					
	(d) Date acquire by donor (mo., y		(f) Donor's adjusted			(g) For bargain sale amount receiv		(h) Amount claimed deduction		structions (i) Average trading of securities	price
A B											+
С											<u> </u>
D											
Pa		payer (Donor) S ing a value of \$5					in Pa	t I above that t	the ap	praisal identifi	es as
		ollowing item(s) include					0		sed valu	ue of not more tha	n \$500

 Signature of taxpayer (donor) ►
 Date ►

 Part III
 Declaration of Appraiser

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

Also, I declare that I hold myself out to the public as an appraiser or perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 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 Office of Professional Responsibility.

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

City or town, state, and ZIP code

Part IV	Donee Acknowledgment-To be	completed b	y 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 the following date ►

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

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



Name(s) shown on Form 1040

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.

Attachment Sequence No. 53 Your social security number

2

OMB No. 1545-0074

5

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 mortgage credit certificate. Do not 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 2002 credit carryforward from line 18 of your 2004 Form 8396	4		
5	Enter any 2003 credit carryforward from line 16 of your 2004 Form 8396	5		
6	Enter any 2004 credit carryforward from line 19 of your 2004 Form 8396	6		
7	Add lines 3 through 6	7		
8	Enter the amount from Form 1040, line 46	8		
9	Enter the total of the amounts from Form 1040, lines 47 through 52	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	Current year mortgage interest credit. Enter the smaller of line 7 or line 10. Also include this amount in the total on Form 1040, line 54, and check box a on that line	11		
			I	

Part II Mortgage Interest Credit Carryforward to 2006. (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	2004 credit carryforward to 2006. Enter the smaller of line 6 or line 15	16		
17	Subtract line 16 from line 15	17		
18	2003 credit carryforward to 2006. Enter the smaller of line 5 or line 17	18		
19	2005 credit carryforward to 2006. Subtract line 11 from line 3. If zero or less, enter -0	19		
For	Paperwork Reduction Act Notice, see back of form. Cat. No. 62502X		Form 8396	(2005)



Passive Activity Loss Limitations

► See separate instructions.

..... . . . -40.40



epartment of the Treasury Iternal Revenue Service	99) Attach to Form 1040 or Form 1041.	Sequence No. 88
lame(s) shown on return		Identifying number
Part I 2005 P	assive Activity Loss	
	Complete Worksheets 1, 2, and 3 on page 2 before completing Part I.	
	Activities With Active Participation (For the definition of active participation nce for Rental Real Estate Activities on page 3 of the instructions.)	
column (a)) .	net income (enter the amount from Worksheet 1,	-
	net loss (enter the amount from Worksheet 1, 	
1, column (c))	allowed losses (enter the amount from Worksheet Ic 1c (
d Combine lines	1a, 1b, and 1c	1d
	lization Deductions From Rental Real Estate Activities	
	vitalization deductions from Worksheet 2, column (a) 2a ()	-
Worksheet 2,	allowed commercial revitalization deductions from 2b ()	
	nd 2b	2c (
Il Other Passive		
column (a)) .	net income (enter the amount from Worksheet 3,	-
	net loss (enter the amount from Worksheet 3, 	
column (c)) .	allowed losses (enter the amount from Worksheet 3,	,
d Combine lines	3a, 3b, and 3c	3d
any prior year	1d, 2c, and 3d. If the result is net income or zero, all losses are allowed, including unallowed losses entered on line 1c, 2b, or 3c. Do not complete Form 8582. ses on the forms and schedules normally used	4
	ss and: • Line 1d is a loss, go to Part II.	
	 Line 2c is a loss (and line 1d is zero or more), skip Part II and go to 	
	• Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts	
	g status is married filing separately and you lived with your spouse at any time duri. stead, go to line 15.	ing the year, do not comp
	I Allowance for Rental Real Estate With Active Participation	
	Inter all numbers in Part II as positive amounts. See page 8 of the instructions for	^r an example.
		5
	D. If married filing separately, see page 8 6	
	djusted gross income, but not less than zero (see page 8)	
Note: If line 7	is greater than or equal to line 6, skip lines 8 and In line 10. Otherwise, go to line 8.	
8 Subtract line 7	′ from line 6	
9 Multiply line 8	by 50% (.5). Do not enter more than \$25,000. If married filing separately, see page 8	9
	Iler of line 5 or line 9	10
	oss, go to Part III. Otherwise, go to line 15.	Deal Estate A - 11 - 11
Part III Speci	al Allowance for Commercial Revitalization Deductions From Rental F Enter all numbers in Part III as positive amounts. See the example for Part II on pa	Real Estate Activities
		11
	reduced by the amount, if any, on line 10. If married filing separately, see instructions	12
	from line 4	13
	2 by the amount on line 10	14
	Losses Allowed	<u> </u>

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

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



Name(s) shown on return

Low-Income Housing Credit

See instructions on back.

► Attach to your tax return.

OMB No. 1545-0984

Part I Current Year Credit

1	Number of Forr	ns 8609-A attached		►	-	
2	Has there been	g				
	tax year?	Yes Do If "	Yes," enter the building ic	dentification numbers (BINs) of th	e	
	buildings that h	ad a decreased bas	sis. If you need more space	ce, attach a schedule.		
	(i)	(ii)	(iii)	(iv)	_	
3				ictions)		
4	Low-income hou	using credits from p	ass-through entities (if mor	e than one entity, see instructions	:	
	If you are a-	Then enter the total o	f the current year credits from-	_		
	a Shareholder	Schedule K-1 (Form 1	120S), box 13, codes A and B	J		
	b Partner	Schedule K-1 (Form 1 Schedule K-1 (For	065), box 15, codes A and B; or m 1065-B), box 8	-	. 4	
	c Beneficiary	Schedule K-1 (Form 1	041), box 13, code C	J EIN of pass-through entity		
					-	
5				lines 6 through 17 or file Form 380		
6	Current year c	redit or passive ac	tivity credit (see instruction	ons)	. 6	

Part II Allowable Credit

7	Regular tax before credits:			
•	Individuals. Enter the amount from Form 1040, line 44			
•	Corporations. Enter the amount from Form 1120, Schedule J, line 3			
	Part I, line 1; or the applicable line of your return	7		
•	Estates and trusts. Enter the sum of the amounts from Form 1041, Sch	edule G, lines 1a		
	and 1b, or the amount from the applicable line of your return			
8	Alternative minimum tax:	,		
٠	Individuals. Enter the amount from Form 6251, line 35)		
٠	Corporations. Enter the amount from Form 4626, line 14	}	8	
٠	Estates and trusts. Enter the amount from Form 1041, Schedule I, line	56)		
9	Add lines 7 and 8		9	
10a	Foreign tax credit	10a	_	
b	Credits from Form 1040, lines 48 through 54	10b	-	
С	Possessions tax credit (Form 5735, line 17 or 27)	10c	-	
d	Nonconventional source fuel credit (Form 8907, line 23)	10d	-	
		10e		
е	Other specified credits (see instructions)	100	-	
	Other specified credits (see instructions)		10f	
f	Add lines 10a through 10e	ough 15 and enter -0- on	10f 11	
f	Add lines 10a through 10e			
f 11	Add lines 10a through 10e	bugh 15 and enter -0- on		
f 11 12	Add lines 10a through 10e	ough 15 and enter -0- on		
f 11 12	Add lines 10a through 10e	bugh 15 and enter -0- on		
f 11 12 13	Add lines 10a through 10e Net income tax. Subtract line 10f from line 9. If zero, skip lines 12 thro line 16 Net regular tax. Subtract line 10f from line 7. If zero or less, enter -0- Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions) Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33.	bugh 15 and enter -0- on		
f 11 12 13	Add lines 10a through 10e	bugh 15 and enter -0- on		
f 11 12 13	Add lines 10a through 10e Net income tax. Subtract line 10f from line 9. If zero, skip lines 12 thro line 16 Net regular tax. Subtract line 10f from line 7. If zero or less, enter -0- Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions) Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33.	bugh 15 and enter -0- on		
f 11 12 13	Add lines 10a through 10e	13 14	11	
f 11 12 13 14	Add lines 10a through 10e	13 14	11	
f 11 12 13 14 14	Add lines 10a through 10e	12 13 13 14 14 16 here and on Form	11	
f 11 12 13 14 15 16	Add lines 10a through 10e	12 13 13 14 14 16 here and on Form 2; Form 1041, Schedule	11	

For Paperwork Reduction Act Notice, see back of form.

Form 8	606			
Department of Internal Reven				►
Name. If ma	rried, file a sep	arate fo	rm for	each spous
if You Are Form by	ur Address e Filing This Itself and N r Tax Retur	s lot		Home ad City, tow
Part I	Nondedu	ctible	e Coi	ntributio
	Complete	this p	oart c	only if one
	 You ma 	ade no	ondec	ductible c
			ribut	

Nondeductible IRAs

► See separate instructions.

2 5 Attachment 48 Sequence No.

OMB No. 1545-0074

Revenue Service (99)	Attach to Form 1040, Form 1040A, or Form 1040NR.		Seque	ence No.	48
. If married, file a sepa	arate form for each spouse required to file Form 8606. See page 5 of the instructions.	Your s	ocial secu	urity num	ıber
			1		

	n Your Address Only u Are Filing This	Home ad	ldress (number and street,	, or P.O. box if mail	is not c	delivered to yo	ur home)			Apt. no.	
	n by Itself and Not Your Tax Return	City, tow	n or post office, state, and	d ZIP code							
Par	t I Nondeductible Co	ntributio	ns to Traditional IF	As and Distrik	butior	ns From Ti	raditiona	al, SEP,	and S	IMPLE I	RAs
	Complete this part	only if one	e or more of the follo	owing apply.							
			ontributions to a tra								
			a traditional, SEP, o								
			an earlier year. For urricane distribution)								
			t all, of your tradition								
	•		ou made nondeduct								1.001
4	•	, ,									
1	Enter your nondeductible 2005 from January 1, 200					•		1			
2	Enter your total basis in tr	-						2			
3	Add lines 1 and 2							3			
			1				•				
	In 2005, did you take a distribution from tradit		No	Enter the a line 14. Do							
	SEP, or SIMPLE IRAS,	,		of Part I.		somplete ti	ie iest				
	make a Roth IRA conv		Yes		4.						
			1								
4	Enter those contributions				-	[,] 1, 2006, t	hrough	4			
5	April 17, 2006 Subtract line 4 from line 3						• • •	5			
					· ·						
6	Enter the value of all you December 31, 2005, plus										
	repayments of qualified hu										
	less, enter -0- (see page 6				6						
7	Enter your distributions fr	rom tradit	ional, SEP, and SIM	IPLE IRAs in							
	2005. Do not include rol										
	hurricane distributions), co										
	contributions, or recharaction (see page 6 of the instruction)				7						
0	Enter the net amount you c	,									
8	IRAs to Roth IRAs in 200			·							
	you later recharacterized										
	this amount on line 16				8			_			
9											
10	Divide line 5 by line 9. Er				10	×					
	least 3 places. If the result				10	× .		-			
11	Multiply line 8 by line 10. T you converted to Roth IRA				11						
10	•										
12	Multiply line 7 by line 10 distributions that you did				12						
13	Add lines 11 and 12. This				<u> </u>			13			
14	Subtract line 13 from line 3						er years	14			
	Subtract line 12 from line 7	7						15a			
b	Amount on line 15a attribut			ributions (see pa	age 7	of the instr	uctions).				
	Also enter this amount on							15b			
С	Taxable amount. Subtract							15c			
	Form 1040, line 15b; Form Note: <i>You may be subject</i>							190			
	I WE SUDJECT	io un aut			10 100	5 ii you wei	o unuel				

age 591/2 at the time of the distribution (see page 7 of the instructions).

Part II 2005 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 2005 (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 2005, you cannot convert any amount from traditional, SEP, or SIMPLE IRAs to Roth IRAs for 2005. If you erroneously made a conversion, you must recharacterize (correct) it (see page 7 of the instructions).

Part III **Distributions From Roth IRAs**

Complete this part only if you took a distribution from a Roth IRA in 2005. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified hurricane distribution), recharacterization, or return of certain contributions-see page 7 of the instructions.

19	Enter your total nonqualified distributions from Roth IRAs in 2005 including any qualified first-time homebuyer distributions (see page 7 of the instructions).	19		
20	Qualified first-time homebuyer expenses (see page 8 of the instructions). Do not 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 8 of the instructions)	22		
23	3 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)			
24				
	Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c Amount on line 25a attributable to qualified hurricane distributions (see page 8 of the instructions). Also enter this amount on Form 8915, line 14	25a 25b 25c		
Are by It	Here Only if You Filing This Form self and Not With	tachmen	ts, and to the best	of my

Tour Tax neturn		Vour	signature			Date	
Paid Preparer's	Preparer's signature			Date	-	eck if self- ployed	Preparer's SSN or PTIN
Use Only	Firm's name (if self-employe					EIN	
	address, and					Phone no.	()

Form 8606 (2005)





Annual Statement for Low-Income Housing Credit

► File with owner's federal income tax return.

Identifying number

Attachment Sequence No. 36

Vee Ne

Part I Compliance Information

				res	INO
Α	Building identification number (BIN) ►				
В	This Form 8609-A is for (check the box) ► a newly constructed or existing building section 42(e) rehabilitation expenditures				
С	Do you have in your records the original Form 8609 (or a copy thereof) signed and issued by the horagency for the building in A ?	-	credit		
	If "No," see the instructions and stop here-do not go to Part II.				
D	Did the building in A qualify as a part of a qualified low-income housing project and meet the requisection 42 as of the end of the tax year for which this form is being filed?				
	If "No," see the instructions and stop here-do not go to Part II.				
Е	Was there a decrease in the qualified basis of the building in A for the tax year for which this for	orm is b	being		
	If "Yes," see the instructions. If "No," and the entire credit has been claimed in prior tax years, sto not go to Part II.	op nere	—do		
Pa					
1		1			
-	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5				
2	Low-income portion (smaller of unit fraction or floor space fraction) (if first year of the credit period, see instructions)	2		<u> </u>	
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)	3			
4	Part-year adjustment for disposition or acquisition during the tax year	4			
5	Credit percentage	5		<u>. </u>	
6	Multiply line 3 or line 4 by the percentage on line 5	6			
7	Additions to qualified basis, if any	7			
8	Part-year adjustment for disposition or acquisition during the tax year	8			
9	Credit percentage. Enter one-third of the percentage on line 5	9		<u> </u>	
10	Multiply line 7 or line 8 by the percentage on line 9	10			
11	Section 42(f)(3)(B) modification	11			
12	Add lines 10 and 11	12			
13	Credit for building before line 14 reduction. Subtract line 12 from line 6	13			
14	Disallowed credit due to federal grants (see instructions).	14			
15	Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than				
	the amount shown on Form 8609, Part I, line 1b	15			
16	Taxpaver's proportionate share of credit for the year (see instructions)	16			

18 Taxpayer's credit. Combine lines 16 and 17. Enter here and in Part I of Form 8586 General Instructions Form 8609. In conjunction with the release

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

Adjustments for deferred first-year credit (see instructions).

Note. Some of the line numbers on the December 1988, March 1991, and November 2003 revisions of Form 8609, Low-Income Housing Credit Allocation Certification, and December 2005 revision of Form 8609, Low-Income Housing Credit Allocation and Certification, differ from other revisions. In these cases, the line references are shown in parentheses in these instructions.

What's New

17

Form 8609-A has replaced Schedule A (Form 8609), Annual Statement. For tax years beginning after 2004, you will make your first-time submission of Form 8609-A with your federal income tax return.

Form 8609. In conjunction with the release of Form 8609-A, all first-time filers of the form must make a separate one-time submission of Form 8609 to the IRS. All building owners who were notified of their allocation of credit on a Form 8609 with a revision date of January 2000 or earlier will send a copy of their completed and signed Form 8609 to:

Internal Revenue Service P.O. Box 331 Attn: LIHC Unit, DP 607 South Philadelphia Campus Bensalem, PA 19020

If you received your allocation of credit on a Form 8609 with a revision date after January 2000, see the December 2005 revision of Form 8609 for complete instructions on making your one-time submission.

Purpose of Form

17

18

Form 8609-A is filed by a building owner to report compliance with the low-income housing provisions and calculate the low-income housing credit. Form 8609-A must be filed by the building owner for each year of the 15-year compliance period that begins after 2004. File one Form 8609-A for the allocation(s) for the acquisition of an existing building and a separate Form 8609-A for the allocation(s) for rehabilitation expenditures.

If the building owner is a partnership, S corporation, estate, or trust (pass-through entity), the entity will complete Form 8609 and Form 8609-A. The entity will attach Form 8609-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.

Form	8615	
	nent of the Treasur Revenue Service	

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.

See separate instructions.



Child's social security number 1

÷

Befo		If the child, the parent, or any of the parent's other children under age 14 Worksheet or has income from farming or fishing, see Pub. 929 , Tax Rules explains how to figure the child's tax using the Schedule D Tax Workshee	for Ch	nildrer	n and Depender	nts. It
Α	Parent's name (first,	initial, and last). Caution: See instructions before completing.	В	Parer	nt's social security n	umber
С	Parent's filing status	Married filing jointly Married filing separately Head of house	nold		Qualifying wide	ow(er)
Pai	rt I Child's	Net Investment Income				
1	Enter the child's	s investment income (see instructions)		1		
2	If the child did n Otherwise, see	ot itemize deductions on Schedule A (Form 1040 or Form 1040NR), enter \$1,60 instructions	i0.	2		
3	Subtract line 2 attach it to the	from line 1. If zero or less, stop; do not complete the rest of this form but child's return	ot	3		
4	Enter the child's line 40	taxable income from Form 1040, line 43; Form 1040A, line 27; or Form 1040N	R,	4		
5	Enter the small attach it to the	er of line 3 or line 4. If zero, stop; do not complete the rest of this form but child's return	ot	5		
Par	t II Tentativ	re Tax Based on the Tax Rate of the Parent				
6		's taxable income from Form 1040, line 43; Form 1040A, line 27; Form 1040I 40NR, line 40; or Form 1040NR-EZ, line 14. If zero or less, enter -0-	Z,	6		
7	Enter the total,	if any, from Forms 8615, line 5, of all other children of the parent nam nclude the amount from line 5 above	ed	7		
8	Add lines 5, 6,	and 7 (see instructions).	.	8		
9	If the Qualified	the amount on line 8 based on the parent's filing status above (see instruction Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, m 1040) is used to figure the tax, check here		9		
10	tax; Form 1040E tax from Form 4	s tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minim Z, line 10; Form 1040NR, line 41; or Form 1040NR-EZ, line 15. Do not include a 972 or 8814. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule or Schedule J (Form 1040) was used to figure the tax, check here	ny	10		
11	Subtract line 10	from line 9 and enter the result. If line 7 is blank, also enter this amount on ${\rm I}$	ne			
	13 and go to Pa		•	11		
	Add lines 5 and			12b	х.	
13	Multiply line 11	line 12a. Enter the result as a decimal (rounded to at least three places) by line 12b	:	13	~ •	
Par		Tax-If lines 4 and 5 above are the same, enter -0- on line 15 and g	o to l	line 1	6.	
14	Subtract line 5	irom line 4				
15	Qualified Divid	the amount on line 14 based on the child's filing status (see instructions). If t ends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, m 1040) is used to figure the tax, check here		15		
16	Add lines 13 an		. [16		
17	Qualified Divid	the amount on line 4 based on the child's filing status (see instructions). If ends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, m 1040) is used to figure the tax, check here		17		
18	Enter the large	of line 16 or line 17 here and on the child's Form 1040, line 44; Form 1040, 1040NR, line 41	А,	18		

For Paperwork Reduction Act Notice, see the instructions.



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

See instructions.

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



Identifying number

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

1	Combine lines 1, 6, and 10 of your 2004 Form 6251. Estates and trusts, see instructions	1		
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	,	
3	Minimum tax credit net operating loss deduction (see instructions)	3	()
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$191,000 and you were married filing separately for 2004, see instructions	4		
5	Enter: \$58,000 if married filing jointly or qualifying widow(er) for 2004; \$40,250 if single or head of household for 2004; or \$29,000 if married filing separately for 2004. Estates and trusts, enter \$22,500	5		
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2004; \$112,500 if single or head of household for 2004; or \$75,000 if married filing separately for 2004. Estates and trusts, enter \$75,000	6		
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7		
8	Multiply line 7 by 25% (.25)	8		
9	Subtract line 8 from line 5. If zero or less, enter -0 If this form is for a child under age 14, see instructions	9		
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10		
11	• If for 2004 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 46 here.	11		
	• All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2004), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2004) from the result.			
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12		
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13		
14	Enter the amount from your 2004 Form 6251, line 34, or 2004 Form 1041, Schedule I, line 55	14		
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15		

Part II Minimum Tax Credit and Carryforward to 2006

16	Enter the amount from your 2004 Form 6251, line 35, or 2004 Form 1041, Schedule I, line 56	16	
17	Enter the amount from line 15 above	17	
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18	
19	2004 minimum tax credit carryforward. Enter the amount from your 2004 Form 8801, line 26	19	
20	Enter the total of your 2004 unallowed nonconventional source fuel credit and 2004 unallowed qualified electric vehicle credit (see instructions)	20	
21	Combine lines 18, 19, and 20. If zero or less, stop here and see instructions	21	
22	Enter your 2005 regular income tax liability minus allowable credits (see instructions)	22	
23	Enter the amount from your 2005 Form 6251, line 33, or 2005 Form 1041, Schedule I, line 54	23	
24	Subtract line 23 from line 22. If zero or less, enter -0-	24	
25	Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2005 Form 1040, line 55; Form 1040NR, line 50; or Form 1041, Schedule G, line 2d	25	
26	Minimum tax credit carryforward to 2006. Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	26	

For Paperwork Reduction Act Notice, see page 6.

Part III

	Caution: If you did not complete the 2004 Qualified Dividends and Capit the 2004 Schedule D Tax Worksheet, or Part V of the 2004 Schedule instructions before completing this part.		27	
27 28	Enter the amount from Form 8801, line 10 Enter the amount from line 6 of your 2004 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2004 Schedule D Tax Worksheet, or the amount from line 22 of the 2004 Schedule D (Form 1041), whichever applies.*	28		
	If you figured your 2004 tax using the 2004 Qualified Dividends and Capital Gain Tax Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line 29.			
29	Enter the amount from line 19 of your 2004 Schedule D (Form 1040), or line 14b, column (2), of the 2004 Schedule D (Form 1041)	29		
30	Add lines 28 and 29, and enter the smaller of that result or the amount from line 10 of your 2004 Schedule D Tax Worksheet	30		
31 32	Enter the smaller of line 27 or line 30		31 32	
52				
33	If line 32 is \$175,000 or less (\$87,500 or less if married filing separately 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract \$	3,500 (\$1,750 if married	33	
34	filing separately for 2004) from the result			
	 \$58,100 if married filing jointly or qualifying widow(er) for 2004, \$29,050 if single or married filing separately for 2004, \$38,900 if head of household for 2004, or 			
	• \$1,950 for an estate or trust	34	-	
35	Enter the amount from line 7 of your 2004 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2004 Schedule D Tax Worksheet, or the amount from line 23 of the 2004 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2004 Schedule D (Form 1041) or term 2004 Schedule D (Form 1041).	25		
	2004 Schedule D (Form 1041), enter -0	35	-	
36	Subtract line 35 from line 34. If zero or less, enter -0	36		
37 38	Enter the smaller of line 27 or line 28	37 38		
39	Multiply line 38 by 5% (.05)		39	
40 41	Subtract line 38 from line 37 . <th.< th=""><th><u>40</u> ►</th><th>41</th><th></th></th.<>	<u>40</u> ►	41	
	If line 00 is more as blank, also lines 40 and 40 and so to line 44. Ot	homico no to line 40		
	If line 29 is zero or blank, skip lines 42 and 43 and go to line 44. Ot	nerwise, go to line 42.		
42	Subtract line 37 from line 31	42		
43 44	Multiply line 42 by 25% (.25) . <th.< td=""><td></td><td>43 44</td><td> </td></th.<>		43 44	
44 45	If line 27 is \$175,000 or less (\$87,500 or less if married filing separately			
	27 by 26% (.26). Otherwise, multiply line 27 by 28% (.28) and subtract \$		45	
	filing separately for 2004) from the result		40	
46	Enter the smaller of line 44 or line 45 here and on line 11		46	

Tax Computation Using Maximum Capital Gains Rates

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



Additional Child Tax Credit



OMB No. 1545-0074

5

Complete and attach to Form 1040 or Form 1040A.

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

	Sequence No. 47
Your soci	al security number

Attachment

2

1 1

Pa	rt I All Filers			
1	Enter the amount from line 1 of your Child Tax Credit Worksheet on page 42 of the Form 1040 instructions or page 39 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 52, or Form 1040A, line 33	2		
3	Subtract line 2 from line 1. If zero, stop; you cannot take this credit	3		
4 a	Earned income (see instructions on back). If your main home was in the Hurricane Katrina disaster area on August 25, 2005, and you are electing to use your 2004 earned income, check here ►□			
b	Nontaxable combat pay (see instructions on back)			
5	Is the amount on line 4a more than \$11,000? □ No. Leave line 5 blank and enter -0- on line 6. □ Yes. Subtract \$11,000 from the amount on line 4a. Enter the result 5			
6	Multiply the amount on line 5 by 15% (.15) and enter the result	6		
Par	 Next. Do you have three or more qualifying children? 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. 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. Certain Filers Who Have Three or More Qualifying Children 			
7	Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and			
7	6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see instructions on back			
8	1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 59, plus any uncollected social security and Medicare or tier 1 RRTA taxes included on line 63.			
0	1040A filers: Enter -0 J Add lines 7 and 8 9			
9 10	Add lines 7 and 8 9 1040 filers: Enter the total of the amounts from Form 1040, lines 66a and 67.	-		
	1040A filers: Enter the total of the amount from Form 1040A, line 10 41a, plus any excess social security and tier 1 RRTA 10 taxes withheld that you entered to the left of line 43 10	-		
11	Subtract line 10 from line 9. If zero or less, enter -0	11		
12	Enter the larger of line 6 or line 11	12		
	Next, enter the smaller of line 3 or line 12 on line 13.			
Par	rt III Additional Child Tax Credit			
13	This is your additional child tax credit	13		
	1040 1040A	For For	er this amount on m 1040, line 68, o m 1040A, line 42.	•



С

Name(s) shown on your return

OMB No.	1545-0074
00	

See instructions.

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

Your s	ocial security		
	Sequence	No.	40

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 las	st)
	orma o	namo	(moi,	mmaa,	una iuc	,,

B Child's social security number

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

1a	Enter your child's taxable 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 tax-exempt interest. Do not 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, do not file this form. Your child must 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	Tax. Is the amount on line 8 less than \$800?			
	No. Enter \$80 here and see the Note below.	9		
	Yes. Multiply line 8 by 10% (.10). Enter the result here and see the Note 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 44, or Form 1040NR, line 41. Be sure to check box **a** on Form 1040, line 44, or Form 1040NR, line 41.

For Paperwork Reduction Act Notice, see page 3.



. . .

Like-Kind Exchanges

(and section 1043 conflict-of-interest sales)

► Attach to your tax return.



Sequence No. 109

Attachment

Identifying number

.

Name(s) shown on tax return

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Part 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 Unite Description of like-kind property given up ►				
2	Description of like-kind property received ►				
3	Date like-kind property given up was originally acquired (month, day, year)	3	/	/	
4	Date you actually transferred your property to other party (month, day, year)	4	/	/	
5	Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written notice requirement	5	/	/	
6	Date you actually received the like-kind property from other party (month, day, year). See instructions	6	/	/	
7	Was the exchange of the property given up or received made with a related party, either directly	or indi	rectly		

	(such as through an intermediary)? See instructions. If "Yes," cor	mplete Part II. If "No," go to P	Part III 🗌 Yes 🗌 No						
Ра	rt II Related Party Exchange Information								
8									
	Address (no., street, and apt., room, or suite no., city or town, state, and ZIP cod	e)							
9	During this tax year (and before the date that is 2 years after the exchange), did the related party directly or indirectly (such as th part of the like-kind property received from you in the exchange	rough an intermediary) sell or	dispose of any						
10	During this tax year (and before the date that is 2 years after the exchange), did you sell or dispose of any part of the like-kind pr								

If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is **not** the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24 **unless** one of the exceptions on line 11 applies.

- **11** If one of the exceptions below applies to the disposition, check the applicable box:
 - \mathbf{a} The disposition was after the death of either of the related parties.
 - **b** The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.
 - **c** You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as its principal purpose. If this box is checked, attach an explanation (see instructions).

For Paperwork Reduction Act Notice, see page 5.

Cat. No. 12311A

Form 8824 (2005)	Page 2
Name(s) shown on tax return. Do not enter name and social security number if shown on other side.	Your social security number
	: :

Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received

Caution: If you transferred and received (a) more than one group of like-kind properties or (b) cash or other (not like-kind) property, see Reporting of multi-asset exchanges in the instructions.

Note: Complete lines 12 through 14 only if you gave up property that was not like-kind. Otherwise, go to line 15.

12 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 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 (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	17	
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses not 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	
Par	t IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales		

Note: This part is to be used **only** by officers or employees of the executive branch of the Federal Government for reporting nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part can be used **only** if the cost of the replacement property is more than the basis of the divested property.

26	Enter the number from the upper right corner of your certificate of divestiture. (Do not attach a copy of your certificate. Keep the certificate with your records.).		
27	Description of divested property		
28	Description of replacement property ►		
29	Date divested property was sold (month, day, year)	29	/ /
30	Sales price of divested property (see instructions)	-	
31	Basis of divested property		
32	Realized gain. Subtract line 31 from line 30	32	
33	Cost of replacement property purchased within 60 days after date 33		
34	Subtract line 33 from line 30. If zero or less, enter -0	34	
35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10 (see instructions)	35	
36	Subtract line 35 from line 34. If zero or less, enter -0 If more than zero, enter here and on Schedule D or Form 4797 (see instructions)	36	
37	Deferred gain. Subtract the sum of lines 35 and 36 from line 32	37	
38	Basis of replacement property. Subtract line 37 from line 33	38	



Qualified Adoption Expenses

- Attach to Form 1040 or 1040A.
 - See separate instructions.

OMB No. 1545-0074

Your social security number

Name(s	shown	on	return

В			Definitions on page 1									
Par			out Your Eligible details, including w						te this	s part	. See page 2	of the
1						С	heck if c	hild was—				
•	(a)			(b) Child's year	(c) born bef	oro	(d) a child	(e)		(f) Child's		
	Child's name				of birth	1988 ai	nd wi [.]	th special f	a oreign		identifying number	
	First		Last			was disa	bled	needs	child			
Child 1												
Child 2												
			oreign child, see Spe									before
1			III. If you received en	nploye	r-provided a	doption	benefi	i ts, compl	ete Pa	rt III or	1 the back next.	
	t II Adoptio											
			are filing Form 1040 by state or local gove									
					Child	1		Child 2				
2	Maximum cred	dit per ch	ild	2	\$10,63	00 00		\$10,630	00 (
		•	9 for a prior year									
	for the same	child?										
	No. Ente											
			of the instructions	3						-		
4	for the amount to enter.			4								
4 5			benses (see page 4							-		
5	of the instructi			5								
	Caution: Your	, qualified	adoption expenses									
	may not be equ	al to the	adoption expenses									
	you paid in 200											
6	Enter the sma			6						7		
-			e 6. If zero, skip lines		-	enter -0- 8	on line	e12.	• •	-		
8 9	Is line 8 more	•	income (see page 4 of 9 4502	r the in	structions) .	. –				-		
3			nd 10, and enter -0-	on line	<u>11</u>							
			,450 from line 8			9						
10	Divide line 9 b	y \$40,00	0. Enter the result as	a dec	imal (rounded	to at le	ast thre	ee places)	. Do			
			.000"							10	× .	
11	Multiply line 7									11 12		+
			ne 7 m prior years (line 2							12		+
	page 4 of the	2004 Fo	orm 8839 instructions	s) .						13		
14	Add lines 12 a	nd 13 .							• • •	14		+
	1040 filers:		orm 1040, line 46, or letter total of the amounts			. 15				-		
16	1040 mers:		es 47 through 52, plus									
			credit from Form 8396.	-		16						
	1040A filers:		e total of the amount		1							
		1040A, I	ines 29 through 33.		J							
17	Subtract line 1	6 from li	ne 15							17		
18			the smaller of line 1									
			iline 17 is smaller th							18		
	USEE paye 4 0		ructions)	· ·					• •	10	<u> </u>	

For Paperwork Reduction Act Notice, see page 6 of the instructions.

TIP

Part III Employer-Provided Adoption Benefits

		Child 1			Child 2			
19	Maximum exclusion per child	19	\$10,630	00	\$10,630	00		
20	Did you receive employer-provided adoption benefits for a prior year for the same child?							
	Yes. See page 4 of the instructions for the amount to enter.	20						
21	Subtract line 20 from line 19	21						
22	Employer-provided adoption benefits you received in 2005. This amount should be shown in box 12 of your 2005 Form(s) W-2 with code T .	22						
23	Add the amounts on line 22						23	
24	Enter the smaller of line 21 or line 22. But if the child was a child with special needs and the adoption became final in 2005, enter the amount from line 21	24						
25	Add the amounts on line 24. If zero, skip line -0- on line 30, and go to line 31	es 26	through 29, enter	25				
26	Modified adjusted gross income (from the worksheet on page 6 of the instructions)							
27	Is line 26 more than \$159,450? No. Skip lines 27 and 28, and enter -0- on line 29. Yes. Subtract \$159,450 from line 26							
28	Divide line 27 by \$40,000. Enter the result a to at least three places). Do not enter more			28	× .			
29	Multiply line 25 by line 28			29				
30	Excluded benefits. Subtract line 29 from I	line 2	5				30	
31	Taxable benefits. Is line 30 more than line	9 23?						
	No. Subtract line 30 from line 23. Also, line 7 of Form 1040 or 1040A. On		,		· · · ·			
	Yes. Subtract line 23 from line 30. Enter the total you would enter on line 7 Form 8839, line 31, and enter the the line next to line 7, enter "SNE	′ of F resul	orm 1040 or 1040	A by t	the amount on		31	

You may be able to claim the adoption credit in Part II on the front of this form if either of the following applies.



• You adopted a child with special needs and the adoption became final in 2005.





Department of the Treasury Internal Revenue Service

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Empowerment Zone and Renewal Community Employment Credit

► Attach to your tax return.

OMB No. 1545-1444 2005 Attachment

Sequence No. 99

Identifying number

ivame(s)	snown	on	return	

Pa	rt I Current Year Credit		
1	Enter the total qualified wages paid or incurred during calendar year 2005 only (see instructions)		
a	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 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 F, G, or M)		
	pass-through b Partner Schedule K-1 (Form 10203), box 15, code F, G, or M		
	entities: c Beneficiary Schedule K-1 (Form 1041), box 13, code K	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 passive		
	activities (see instructions)	5	
6	Subtract line 5 from line 4	6	
7	Passive activity credit allowed for 2005 (see instructions)	7	
8	Carryforward of empowerment zone and renewal community employment credit to 2005	8	
9	Carryback of empowerment zone and renewal community employment credit from 2006 (see instructions)	9	
10	Current year credit. Add lines 6 through 9. (S corporations, partnerships, estates, trusts, and	10	
Par	cooperatives, see instructions.)	10	
Fai			
11	Regular tax before credits:		
•	Individuals. Enter the amount from Form 1040, line 44		
•	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		
•	Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and		
12	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	Credits from Form 1040, lines 48 through 54		
С	Possessions tax credit (Form 5735, line 17 or 27)		
d	Nonconventional source fuel credit (Form 8907, line 23)		
е	Other specified credits (see instructions)		
f	Add lines 14a through 14e	14f	
15	Net income tax. Subtract line 14f from line 13. If zero, skip lines 16 through 22 and enter -0- on line 23	15	
16	Net regular tax. Subtract line 14f from line 11. If zero or less, enter -0-	-	
17	Tentative minimum tax (see instructions)	-	
18	Enter 25% (.25) of the excess, if any, of line 16 over \$25,000 (see instructions)	-	
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	23	
24	Credit allowed for the current year. Enter the smaller of line 10 or line 23 here and on Form 1040, line 55; Form		
	1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 23 is smaller than line 10, see instructions	24	
	return. If line 23 is smaller than line 10, see instructions	24	

For Paperwork Reduction Act Notice, see page 4.

Cat. No. 16145S

Form 8844 (2005)

OMB No. 1545-0074 Archer MSAs and Form Long-Term Care Insurance Contracts 5 Department of the Treasury Attachment ► Attach to Form 1040. See separate instructions. Internal Revenue Service (99) 39 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 **1a** Did you or your employer make contributions to your Archer MSA for 2005? **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 If married, did your spouse or spouse's employer make contributions to your spouse's Archer MSA for 2005? 2a **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 2005 . . . 3 3 Archer MSA contributions you made for 2005, including those made from January 1, 2006, through 4 April 17, 2006, that were for 2005. Do not include rollovers (see page 4 of the instructions) 4 Limitation from the worksheet on page 3 of the instructions 5 5 Compensation (see page 3 of the instructions) from the employer maintaining the high deductible 6 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 7 total on Form 1040, line 36. On the dotted line next to line 36, enter "MSA" and the amount 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 2005 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 8h 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 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 63. On the dotted line next to line 63, enter "MSA" and the amount 11b Medicare Advantage MSA Distributions. If you are filing jointly and both you and your spouse received Section B. distributions in 2005 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 2005 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

Form 1040, line 63. On the dotted line next to line 63, enter "Med MSA" and the amount For Paperwork Reduction Act Notice, see page 8 of the instructions.

50% Tax (see page 5 of the instructions), check here \ldots \ldots \ldots \ldots \ldots b Additional 50% tax (see page 5 of the instructions). Also include this amount in the total on

15b

Cat. No. 24091H

Form	8853 (2005		Attachment Sequence No. 39 Page				
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 6 of				
	If more	than one Section C is attached, check here					
16a	Name o	f insured ▶ b Social secur	ity number of insured ►				
17	LTC ins	did anyone other than you receive payments on a per diem or other period urance contract covering the insured or receive accelerated death ben overing the insured?	efits under a life insurance				
18	Was the	e insured a terminally ill individual?	🗆 Yes 🗌 No				
		"Yes" and the only payments you received in 2005 were accelerated de because the insured was terminally ill, skip lines 19 through 27 and enter	•				
19	from bo	TC payments received on a per diem or other periodic basis. Enter the tot x 1 of all Forms 1099-LTC you received with respect to the insured or ox in box 3 is checked					
	LTC ins are not e or sickn	b: Do not use lines 20 through 28 to figure the taxable amount of benefic urance contract that is not a qualified LTC insurance contract. Instean excludable from your income (for example, if the benefits are not paid for ess through accident or health insurance), report the amount not exclu in 1040, line 21.	d, if the benefits personal injuries				
20	Enter th	e part of the amount on line 19 that is from qualified LTC insurance c	ontracts 20				
21		ated death benefits received on a per diem or other periodic basis. Do s you received because the insured was terminally ill (see page 7 of th					
22	Add line	es 20 and 21					
		you checked "Yes" on line 17 above, see Multiple Payees 7 of the instructions before completing lines 23 through 27.					
23 24	Costs in	\$240 by the number of days in the LTC period23ncurred for qualified LTC services provided for the insured he LTC period (see page 7 of the instructions)24					
25 26	Reimbu	ae 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 pefore August 1, 1996, see page 7 of the instructions.					
27	Per dier	n limitation. Subtract line 26 from line 25					
28	amount	payments. 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 (2005)

Education Credits (Hope and Lifetime Learning Credits)

OMB No. 1545-0074 2 5 Attachment

See instructions. ► Attach to Form 1040 or Form 1040A.

50 Sequence No.

Your social security number

Caution: You cannot take both an education credit and the tuition and fees deduction (Form 1040, line 34, or Form 1040A, line 19) for the same student in the same year.

Pa	t I Hope Credit. Ca	aution: You cannot ta	ake the Hope cred	lit for more that	an 2 tax years	s for the s a	ame studen	nt.
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 the smaller of amount in column (c) \$1,000**	the (e) n colum or colu) Add in (c) and umn (d)	(f) Enter or of the amo column	ount in
	 * For each student who attended ** For each student who attended column (c) or \$2,000. 	an eligible educational institut	ion in the Gulf Opportunity	Zone, enter the sm	aller of the amount	t in		
2 Dar	Tentative Hope credit. Ac credit for another studer	nt, go to Part II; otherv	e 1, column (f). If you vise, go to Part III	u are taking the	e lifetime learn	ning ▶ 2		
3	take the Hope credit of your tax return) number (as				(b) Student's so number (as sho 1 of your ta	own on page		
	learning credit for the same student in the same year.							
4 5a	Add the amounts on line Enter the smaller of line							
b c	For students who attend the smaller of \$10,000 of Subtract line 5b from line Multiply line 5b by 40%	led an eligible educati r their qualified expens e 5a	onal institution in th ses included on line	e Gulf Opport 4 (see special	unity Zone, er I rules on page	nter e 3) 5b . 5c		
b c	Multiply line 5c by 20% Tentative lifetime learning	(.20)				. 6b		
Par	t III Allowable Educ	ation Credits					T	
7	Tentative education crec	lits. Add lines 2 and 6	с			. 7		
8	Enter: \$107,000 if married or qualifying widow(er)							
9	Enter the amount from F							
10	Subtract line 9 from lin	e 8. If zero or less, s	stop; you cannot ta	ake any				
11	Enter: \$20,000 if married or qualifying widow(er)			11				
12	If line 10 is equal to or line 14. If line 10 is less (rounded to at least thre	s than line 11, divide e places)	line 10 by line 11.	Enter the res	ult as a decir	nal 12	×.	
13	Multiply line 7 by line 12							
14	Enter the amount from F							
15	Enter the total, if any, of lines 29 and 30	of your credits from F	•	0,				
16	Subtract line 15 from line							
17	Education credits. En line 50, or Form 1040A,	ter the smaller of line 31	line 13 or line 10	6 here and	on Form 104 	40, ▶ 17		
	* If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 97						amount to ent	er.

Biodiesel and Renewable Diesel Fuels Credit

► Attach to your tax return.

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

Identifying number

Caution: You cannot claim any amounts on Form 8864 that you claimed (or will claim) on Schedule C (Form 720), Form 8849, or Form 4136.

Part I Current Year Credit

Claimant has a certificate from the producer or importer of biodiesel or renewable diesel reported on lines 1 through 6 below and, if applicable, claimant also has a statement from the reseller. Claimant has no reason to believe that the information in the certificate or statement is false. Claimant may need to attach a copy of the certificate and statement. See *Certification* on page 2.

	Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate		(c) Column (a) x Colun	nn (b)
1	Biodiesel (other than agri-biodiesel).	1		\$.50			
2	Agri-biodiesel	2		\$1.00)		
3	Renewable diesel sold or used after December 31, 2005	3		\$1.00)		
4	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	4		\$.50)		
5	Agri-biodiesel included in a biodiesel mixture	5		\$1.00)		
6	Renewable diesel included in a renewable diesel mixture sold or used after December 31, 2005	6		\$1.00	D		
7	Qualified agri-biodiesel production (gallons sold) (cooperatives, see instructions for election)	7		\$.10)		
8	Add lines 1 through 7. Include this amount in your income for	2005 (see instructions).		8		
9	Biodiesel and renewable diesel fuels credit(s) from a partnersh cooperative (see instructions)			rust, or	9		
10	Current year credit. Add lines 8 and 9. (S corporations, part instructions.)	tnership	s, estates, and trus		10		
Par					elow	or file Form 380	0.)
11	Regular tax before credits:						
٠	Individuals. Enter the amount from Form 1040, line 44)			
•	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		
•	Estates and trusts. Enter the sum of the amounts from Form 10 and 1b, or the amount from the applicable line of your return						
12	Alternative minimum tax:			'			
٠	Individuals. Enter the amount from Form 6251, line 35			ן ו			
٠	Corporations. Enter the amount from Form 4626, line 14 .			}	12		
•	Estates and trusts. Enter the amount from Form 1041, Schedu	ule I, lin	e56	J			
13	Add lines 11 and 12				13		
	Foreign tax credit		14a				
	Credits from Form 1040, lines 48 through 54		14b 14c				
	Possessions tax credit (Form 5735, line 17 or 27)		14C				
	Nonconventional source fuel credit (Form 8907, line 23) .						
	Other specified credits (see instructions)				14f		
15 15	Add lines 14a through 14e				15		
	Net regular tax. Subtract line 14f from line 10. If zero or less, en	0	16				
17	Enter 25% (.25) of the excess, if any, of line 16 over \$25,000 (see instructions)						
18	Tentative minimum tax (see instructions)		18				
19	Enter the greater of line 17 or line 18				19		
20	Subtract line 19 from line 15. If zero or less, enter -0-				20		
21	Credit allowed for the current year. Enter the smaller of line 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, P, G, line 2c; or the applicable line of your return. If line 20 is small	art I, lin	e 2; Form 1041, Sch	nedule	21		

For Paperwork Reduction Act Notice, see page 4.

Attachment Sequence No. **141**

G



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. 1545-0074			
	2005			
	Attachment			
	Sequence No. 129			
ial acquirity number				

(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 38, 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, 1988, (b) is claimed as a dependent on someone else's 2005 tax return, or (c) was a student (see instructions).
- Traditional and Roth IRA contributions for 2005. Do not include rollover contributions
 Elective deferrals to a 401(k) or other gualified employer plan, voluntary
- 2 Elective deterrats to a 40 f(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2005 (see instructions)
 3 Add lines 1 and 2
- 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 38*, or Form 1040A, line 22.
- 9 Enter the applicable decimal amount shown below:

If line	e 8 is—	An	d your filing statu	s is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or		
	0,01	Enter o	n line 9—	Qualifying widow(er)		X .
	\$15,000	.5	.5	.5		
\$15,000	\$16,250	.5	.5	.2		
\$16,250	\$22,500	.5	.5	.1	9	<u> </u>
\$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		
	Note: If	^r line 9 is zero, stop ; y	ou cannot take this	credit.		
ultiply line	7 by line 9				10	

 Enter the amount from Form 1040, line 46, or Form 1040A, line 28
 Enter the total of your credits from Form 1040, lines 47 through 50, 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.

12



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. 1545-0074

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 2005 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 2005 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 (including months for which you paid premiums to "U.S. Treasury—HCTC").
 - 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 (including any employer-sponsored health insurance plan of your spouse) (see instructions that begin 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 3). Include qualified health insurance premiums paid to "U.S. Treasury—HCTC" and advance payments from Form 1099-H, box 1	2	
	Note. You must attach invoices and proof of payment for any amounts included on line 2 for which you did not receive an advance payment (see instructions on page 3).		
3	Enter the total amount of any (a) Archer MSA and health savings account distributions used to pay amounts included on line 2 and (b) National Emergency Grants you received for health insurance in 2005	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	Health coverage tax credit. Subtract line 6 from line 5. If zero or less, enter -0 Also include on Form 1040, line 70, or Form 1040NR, line 64, and check box c on that line	7	

Form	8889	
	nent of the Treasury Revenue Service	
Name(s) shown on Form 10	40

Health Savings Accounts (HSAs)

OMB No. 1545-0074
2005
Attachment
Sequence No. 138

Attach to Form 1040.

See separate instructions.

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 health plan (HDHP) during 1 Self-only Family HSA contributions you made for 2005 (or those made on your behalf), including those made 2 from January 1, 2006, through April 17, 2006, that were for 2005. Do not include employer 2 contributions or rollovers (see page 2 of the instructions) If you were under age 55 at the end of 2005, and on the first day of every month during 2005, you 3 were an eligible individual with the same annual deductible and coverage, enter the smaller of: • Your annual deductible (see page 2 of the instructions), or • \$2,650 (\$5,250 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 2005 from Form 4 8853, lines 3 and 4. If you or your spouse had family coverage under an HDHP at any time during 2005, also include any amount contributed to your spouse's Archer MSAs 4 5 5 6 Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2005, see the instructions on page 3 for the 6 If you were age 55 or older at the end of 2005, married, and you or your spouse had family 7 coverage under an HDHP at any time during 2005, enter your additional contribution amount 7 8 8 Add lines 6 and 7 9 Employer contributions made to your HSAs for 2005 9 10 10 Subtract line 9 from line 8. If zero or less, enter -0-11 HSA deduction. Enter the smaller of line 2 or line 10 here and on Form 1040, line 25 . . . 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,

Fai	complete a separate Part II for each spouse.		·	
12a	Total distributions you received in 2005 from all HSAs (see page 4 of the instructions)	12a		
b	Distributions included on line 12a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 12a that were withdrawn by the due date of your return (see page 4 of the instructions)	12b		
с	Subtract line 12b from line 12a	12c		
13	Unreimbursed qualified medical expenses (see page 4 of the instructions)	13		
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" and the amount	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			
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 63. On the dotted line next to line 63, enter "HSA" and the amount	15b		

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

Form 8889 (2005)



Department of the Treasury Internal Revenue Service

Name(s) as shown on return

Domestic Production Activities Deduction

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

OMB No. 1545-1984

20**05** Attachment Sequence No. **143**

Identifying number

1	Domestic production gross receipts	1
2	Allocable cost of goods sold	_
3	Directly allocable deductions, expenses, or losses	_
4	Indirectly allocable deductions, expenses, or losses 4	-
5	Add lines 2 through 4	5
6	Subtract line 5 from line 1	6
7	Qualified If you are a— Then enter the total qualified production activities income from—	
	activities a Shareholder Schedule K-1 (Form 1120S), box 12, code Q	
	from pass- b Partner Schedule K-1 (Form 1065), box 13, code U	7
	through Schedule K-1 (Form 1065-B), box 9, code S2	
•	c Beneficiary Schedule K-1 (Form 1041), box 14, code C	
8	Qualified production activities income. Add lines 6 and 7. If zero or less, enter -0- here, skip lines 9 through 15, and enter -0- on line 16	8
9	Income limitation (see instructions):	
	• Individuals, estates, and trusts. Enter your adjusted gross income figured without the	
	domestic production activities deduction	9
	All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions)	
10	Enter the smaller of line 8 or line 9. If zero or less, enter -0- here, skip lines 11 through 15,	
	and enter -0- on line 16	10
11	Enter 3% of line 10	11
12	Form W-2 wages (see instructions)	12
12		
13	Form W-2 If you are a— Then enter the total Form W-2 wages from—	
	from pass- a Shareholder Schedule K-1 (Form 1120S), box 12, code R	
	entities: b Partner Schedule K-1 (Form 1065), box 13, code V	13
	Schedule K-1 (Form 1065-B), box 9, code S3	
	c Beneficiary Schedule K-1 (Form 1041), box 14, code D	14
14	Add lines 12 and 13	
15	Form W-2 wage limitation. Enter 50% of line 14	15
16	Enter the smaller of line 11 or line 15	16
17	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6	17
	1099-PATR, box 6	
18	Expanded affiliated group allocation (see instructions)	18
19	Domestic production activities deduction. Combine lines 16 through 18 and enter the result	
	here and on Form 1040, line 35; Form 1120, line 25; Form 1120-A, line 21; or the applicable line of your return	10
For F	line of your return	19 Form 8903 (2005)



Name(s) shown on your return

Exemption Amount for Taxpayers Housing Individuals Displaced by Hurricane Katrina

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

OMB No. 1545-0074

Part I Information on Individuals Displaced by Hurricane Katrina for Whom You Provided Housing in Your Main Home for at Least 60 Consecutive Days

Do not enter information for more than four individuals or for anyone included on line 6d of Form 1040 or 1040A (line 7d of Form 1040NR).

1	(a) First and last name	(b) Social secur (see instruc	(c) Former address in disaster area (number and street, city or town, state, and ZIP code)	(d) Number of consecutive days housed in your main home
		· · · ·		

Part II Exemption Amount

2	Multiply \$500 by the total number of individuals listed in Part I above. [\$2,000 (\$1,000 if married filing separately)		ın . 2	
3	Multiply \$3,200 by the total number of exemptions claimed on line Form 1040A (line 7d of Form 1040NR)		r . 3	
4	Add lines 2 and 3		. 4	
5	Is the amount on Form 1040, line 38 (Form 1040A, line 22; or Form 1040NR, line 36), more than the amount shown on line 6 below for your filing status? No. (FOP) Enter the amount from line 4 above on Form 1040, line 42 (Form 1040A, line 26; or Form 1040NR, line 39).			
6	 Yes. Enter on line 5 the amount from Form 1040, line 38 (Form 1040A, line 22; or Form 1040NR, line 36) Enter the amount shown below for your filing status. Single—\$145,950 	5	_	
7	 Onlight (140,000) Married filing jointly or Qualifying widow(er)—\$218,950 Married filing separately—\$109,475 Head of household—\$182,450 Subtract line 6 from line 5. Is the result more than \$122,500 (\$61,250 if married filing separately)? 	6		
	Yes. STOP Enter the amount from line 2 above on Form 1040, line 42 (Form 1040A, line 26; or Form 1040NR, line 39)	7	_	
8	No. Continue. Divide line 7 by \$2,500 (\$1,250 if married filing separately). If the result is not a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1).	8		
9	Multiply line 8 by 2% (.02) and enter the result as a decimal rounded to at least three places	9.		
10	Multiply line 3 by line 9		10	
11	Exemption amount. Subtract line 10 from line 4. Enter the result here a			

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

1040		artment of the Treasury—Internal Revenue Service 2005	(99) IRS Use Only-Do	o not write or	staple in this space.
		r the year Jan. 1–Dec. 31, 2005, or other tax year beginning , 2005, endin			MB No. 1545-0074
Label	Yo	ur first name and initial Last name			ocial security number
(See L					
instructions A on page 16.)	lf	a joint return, spouse's first name and initial Last name		Spous	e's social security number
Use the IRS					
label. Otherwise,		me address (number and street). If you have a P.O. box, see page 16.	Apt. no.		ou must enter
please print				y y	our SSN(s) above.
or type. E	Cr	ty, town or post office, state, and ZIP code. If you have a foreign address, se	e page 16.		ng a box below will not
Presidential		Check here if you, or your spouse if filing jointly, want \$3 to go to th	his fund (coo page 16		your tax or refund. You Spouse
Filing Status	1		•		g person). (See page 17.) l t not your dependent, enter
Check only	∠ 3	 Married filing jointly (even if only one had income) Married filing separately. Enter spouse's SSN above 	this child's name here.		not your dependent, enter
one box.	3	and full name here. ► 5			dent child (see page 17)
	6a	Yourself. If someone can claim you as a dependent, do not]	Boxes checked on 6a and 6b
Exemptions	b	Spouse		}	No. of children
-	с	Dependents: (2) Dependent's		qualifying r child tax	on 6c who: Iived with you
		(1) First name Last name social security number		e page 19)	 did not live with
16 11 6			[you due to divorce or separation
If more than four dependents, see			[(see page 20)
page 19.					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	
meome	8a	Taxable interest. Attach Schedule B if required		. 8a	
Attach Form(s)	b			9a	
W-2 here. Also attach Forms	9a	Ordinary dividends. Attach Schedule B if required		. 9a	
W-2G and	b 10			10	
1099-R if tax was withheld.	11	Taxable refunds, credits, or offsets of state and local income taxe Alimony received	es (see page 23) .	. 11	
	12	Business income or (loss). Attach Schedule C or C-EZ		. 12	
	13	Capital gain or (loss). Attach Schedule D if required. If not require	_	. 13	
If you did not	14	Other gains or (losses). Attach Form 4797		. 14	
get a W-2,	15a		ble amount (see page 25) 15b	
see page 22.	16a	Pensions and annuities 16a b Taxab	ble amount (see page 25		
Enclose, but do	17	Rental real estate, royalties, partnerships, S corporations, trusts, e	etc. Attach Schedule E	17	
not attach, any payment. Also,	18	Farm income or (loss). Attach Schedule F			
please use	19	Unemployment compensation			
Form 1040-V.	20a	-	ble amount (see page 27		
	21 22	Other income. List type and amount (see page 29) Add the amounts in the far right column for lines 7 through 21. This i		21	
				22	
Adjusted	23				
Gross	24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ			
Income	25	Health savings account deduction. Attach Form 8889.			
	25 26	Moving expenses. Attach Form 3903			
	27	One-half of self-employment tax. Attach Schedule SE			
	28	Self-employed SEP, SIMPLE, and qualified plans 28			
	29	Self-employed health insurance deduction (see page 30) 29	L		
	30	Penalty on early withdrawal of savings		_	
	31a	Alimony paid b Recipient's SSN ► 31a	l		
	32	IRA deduction (see page 31)	↓		
	33	Student loan interest deduction (see page 33)	+		
	34	Tuition and fees deduction (see page 34)	++		
	35	Domestic production activities deduction. Attach Form 8903		36	
	36 37	Add lines 23 through 31a and 32 through 35		· <u>36</u> ▶ 37	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 78.

Form 1040 (2005)

Page 2	
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Tax and	38	Amount from line 37 (adjusted gross income)			38		
Credits	39a	Check ∫ ☐ You were born before January 2, 1941, ☐ Blind.]	Total boxes				
Oreans		if: Spouse was born before January 2, 1941, Blind.	checked 🕨	39a			
Standard	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page	35 and check he	ere ►39b 🗌			
Deduction	40	Itemized deductions (from Schedule A) or your standard deduction	on (see left ma	argin)	40		
for—	41	Subtract line 40 from line 38			41		
 People who checked any 	42	If line 38 is over \$109,475, or you provided housing to a person displace					
box on line		see page 37. Otherwise, multiply \$3,200 by the total number of exempt	•		42		
39a or 39b or who can be	43	Taxable income. Subtract line 42 from line 41. If line 42 is more that			43		
claimed as a	44	Tax (see page 37). Check if any tax is from: a Form(s) 8814 b			44		
dependent, see page 36.	45	Alternative minimum tax (see page 39). Attach Form 6251			45		
 All others: 	46	Add lines 44 and 45.			46		
Single or	47	Foreign tax credit. Attach Form 1116 if required 47					
Married filing	48	Credit for child and dependent care expenses. Attach Form 2441					
separately, \$5,000	49	Credit for the elderly or the disabled. Attach Schedule R)				
Married filing	50	Education credits. Attach Form 8863)				
jointly or	51	Retirement savings contributions credit. Attach Form 8880.					
Qualifying widow(er),	52	Child tax credit (see page 41). Attach Form 8901 if required					
\$10,000	53	Adoption credit. Attach Form 8839					
Head of	54	Credits from: a Form 8396 b Form 8859 54					
household,	55	Other credits. Check applicable box(es): a Form 3800					
\$7,300		b □ Form 8801 c □ Form					
	56	Add lines 47 through 55. These are your total credits			56		
	57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0			57		-
	58	Self-employment tax. Attach Schedule SE			58		
Other	59	Social security and Medicare tax on tip income not reported to employer.			59		
Taxes	60	Additional tax on IRAs, other qualified retirement plans, etc. Attach For			60		
	61	Advance earned income credit payments from Form(s) W-2			61		
	62	Household employment taxes. Attach Schedule H			62		
	63	Add lines 57 through 62. This is your total tax			63		
Payments	64	Federal income tax withheld from Forms W-2 and 1099 64					
	65	2005 estimated tax payments and amount applied from 2004 return 65					
If you have a	66a	Earned income credit (EIC)	а				
qualifying	b	Nontaxable combat pay election 66b					
child, attach Schedule EIC.	67	Excess social security and tier 1 RRTA tax withheld (see page 59) 67					
	68	Additional child tax credit. Attach Form 8812					
	69	Amount paid with request for extension to file (see page 59) 69	1				
	70	Payments from: a Form 2439 b Form 4136 c Form 8885 . 70					
	71	Add lines 64, 65, 66a, and 67 through 70. These are your total payr	ments	🕨	71		
Refund	72	If line 71 is more than line 63, subtract line 63 from line 71. This is the	amount you	overpaid	72		
Direct deposit?	73a	Amount of line 72 you want refunded to you			73a		
o '	▶ b	Routing number	Checking	Savings			
and fill in 73b,	► d	Account number					
73c, and 73d.	74	Amount of line 72 you want applied to your 2006 estimated tax					
Amount	75	Amount you owe. Subtract line 71 from line 63. For details on how t	to pay, see pa	age 60 🕨	75		
You Owe	76	Estimated tax penalty (see page 60)	;				
Third Party	Do	you want to allow another person to discuss this return with the IRS (s	see page 61)?	? 🗌 Yes. (Comple	ete the following	. 🗌 No
Designee	De	signee's Phone	Pe	rsonal identific	ation		
	nar			mber (PIN))		
Sign		der penalties of perjury, I declare that I have examined this return and accompanying ef, they are true, correct, and complete. Declaration of preparer (other than taxpayer) i					
Here	Yo	ur signature Date Your occi	upation		Davti	me phone number	r
Joint return? See page 17.					,	\ \	
Keep a copy		puse's signature. If a joint return, both must sign. Date Spouse's	occupation		()	
for your	Spo	Sube a signature. In a joint return, butti must sign. Date Spouse's	occupation				
records.		Date	1		Prop	arer's SSN or PTIN	
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For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 78.

Form 1040 (2005)

Page 2	
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Tax and	38	Amount from line 37 (adjusted gross income)	· · /	38
Credits	39a	Check (You were born before January 2, 1941, Blind.) Total box	es	
Oreans		if: Spouse was born before January 2, 1941, Blind. checked	▶ 39a	
Standard	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check		
Deduction	40	Itemized deductions (from Schedule A) or your standard deduction (see left		40
for—	41	Subtract line 40 from line 38		41
 People who 	42	If line 38 is over \$109,475, or you provided housing to a person displaced by Hurr		
checked any box on line		see page 37. Otherwise, multiply \$3,200 by the total number of exemptions claim		42
39a or 39b or who can be	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41,		43
claimed as a	44	Tax (see page 37). Check if any tax is from: $\mathbf{a} \square$ Form(s) 8814 $\mathbf{b} \square$ Form 49		44
dependent, see page 36.	45	Alternative minimum tax (see page 39). Attach Form 6251		45
All others:	46	Add lines 44 and 45		46
	47	Foreign tax credit. Attach Form 1116 if required		
Single or Married filing	48	Credit for child and dependent care expenses. Attach Form 2441		
separately, \$5,000	49	Credit for the elderly or the disabled. Attach Schedule R 49		
	5 0			
Married filing jointly or	50 51	Education credits. Attach Form 8863 50 Retirement savings contributions credit. Attach Form 8880. 51		
Qualifying	52	Child tax credit (see page 41). Attach Form 8901 if required 52		
widow(er), \$10,000	53			
Head of	53 54	Adoption credit. Attach Form 8839 53 Credits from: a Form 8396 b Form 8859 54		
household,		Other credits. Check applicable box(es): a Form 3800		
\$7,300	55	b □ Form 8801 c □ Form 55		
	56	Add lines 47 through 55. These are your total credits		56
	57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0		57
•	58	Self-employment tax. Attach Schedule SE <		58
Other	59	Social security and Medicare tax on tip income not reported to employer. Attach Forr		59
Taxes	60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if		60
	61	Advance earned income credit payments from Form(s) W-2	•	61
	62	Household employment taxes. Attach Schedule H		62
	63	Add lines 57 through 62. This is your total tax		63
Payments	64	Federal income tax withheld from Forms W-2 and 1099 64		
i aymento	65	2005 estimated tax payments and amount applied from 2004 return 65		
If you have a	- 66a	Earned income credit (EIC)		
qualifying	b	Nontaxable combat pay election 66b		
child, attach Schedule EIC.	67	Excess social security and tier 1 RRTA tax withheld (see page 59) 67		
	68	Additional child tax credit Attach Form 8812		
	69	Amount paid with request for extension to file (see page 59) 69		
	70	Payments from: a Form 2439 b Form 4136 c Form 8885 70		
	71	Add lines 64, 65, 66a, and 67 through 70. These are your total payments .	. ►	71
Refund	72	If line 71 is more than line 63, subtract line 63 from line 71. This is the amount y	ou overpaid	72
Direct deposit?	73a	Amount of line 72 you want refunded to you	. •	73a
See page 59	▶ b	Routing number C Type: Checking	Savings	
and fill in 73b, 73c, and 73d.	► d	Account number		
750, and 750.	74	Amount of line 72 you want applied to your 2006 estimated tax > 74		
Amount	75	Amount you owe. Subtract line 71 from line 63. For details on how to pay, see	e page 60 🕨	75
You Owe	76	Estimated tax penalty (see page 60) 76		
Third Party	Do	you want to allow another person to discuss this return with the IRS (see page 6	61)? Yes.	Complete the following.
Designee		signee's Phone	Personal identifie	cation
	nar		number (PIN)	
Sign	beli	der penalties of perjury, I declare that I have examined this return and accompanying schedules a ef, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on	and statements, an all information of w	hich preparer has any knowledge.
Here		Ir signature Date Your occupation		Daytime phone number
Joint return? See page 17.				
Keep a copy	- Sn/	puse's signature. If a joint return, both must sign. Date Spouse's occupation	1	
for your records.	Spo	Successinguations in a joint rotating, water music sign. Date Succession Spouse's Occupation		
	-	Date		Preparer's SSN or PTIN
Paid		Ch	neck if If-employed	
Preparer's Firm's name (or Fin				<u> </u>
Use Only	you	tress, and ZIP code	Phone no	()

1040		rtment of the Treasury—Internal Revenue Se . Individual Income Tax Ret		5	(99) IRS Use (at write or	staple in thi	is space	
	-	the year Jan. 1-Dec. 31, 2005, or other tax year beginr		005, endin	()	20		MB No. 1		
Label		, , , ,	Last name	,	<u>,</u>				urity number	r
(See L								1		
instructions A on page 16.)	lf a	joint return, spouse's first name and initial	Last name				Spous	e's social	security nun	nber
Use the IRS										
label. Otherwise,	Но	ne address (number and street). If you have a F	P.O. box, see page	16.	Apt. no).		our must	enter s) above.	
please print or type.	City	v, town or post office, state, and ZIP code. If yo	ou have a foreign ad	dress. se	e page 16.	ń –				
Presidential		, , , , , , .	.	,		J			below will no or refund.	στ
	C	heck here if you, or your spouse if filing jo	ointly, want \$3 to	go to th	is fund (see pa	age 16)	<u> </u>	Ýou 🗌	Spouse	•
	1 [Single		4	Head of househ	old (with	qualifying	g person).	(See page 1	17.) If
Filing Status	2	Arried filing jointly (even if only one h	nad income)		the qualifying pe					
Check only	3	Married filing separately. Enter spouse	's SSN above		this child's name					
one box.		and full name here.		5	Qualifying wido	w(er) with	n depen			17)
F	6a	Yourself. If someone can claim you	1 /	do not	check box 6a		}	Boxes ch on 6a an		
Exemptions	b	Spouse			(3) Dependent's	 (4) v if qua	<u> </u>	No. of ch on 6c wh		
	с	Dependents:	(2) Dependent's social security num		relationship to	child for ch	ild tax	 lived v 	vith you	
		(1) First name Last name			you	credit (see p	age 19)_		t live with to divorce	
If more than four								or separa (see page	ition	
dependents, see								Depender	nts on 6c	
page 19.								not enter	ed above	_
	d	Total number of exemptions claimed						Add num lines abo		
	7	Wages, salaries, tips, etc. Attach Form(s	A				7			—
Income	8a	Taxable interest. Attach Schedule B if re					8a			
Attach Form(s)	b	Tax-exempt interest. Do not include on		8b						
W-2 here. Also	9a	Ordinary dividends. Attach Schedule B i	f required				9a			
attach Forms W-2G and	b	Qualified dividends (see page 23)		9b						
1099-R if tax	10	Taxable refunds, credits, or offsets of st	ate and local inco	me taxe	es (see page 23	3)	10			
was withheld.	11	Alimony received	Γ				11			
	12	Business income or (loss). Attach Sched				· · <u>·</u>	12			
	13	Capital gain or (loss). Attach Schedule D		t require	d, check here		13			
If you did not get a W-2,	14	Other gains or (losses). Attach Form 479					14 15b			
see page 22.	15a	IRA distributions 15a Pensions and annuities 16a			le amount (see p	° ,	16b			
Fueless but de					le amount (see p	0 /	17			
Enclose, but do not attach, any	17 18	Rental real estate, royalties, partnerships Farm income or (loss). Attach Schedule					18			
payment. Also,	19						19			
please use Form 1040-V.	20a	Social security benefits . 20a			le amount (see p		20b			
	21	Other income. List type and amount (see				- ·	21			
	22	Add the amounts in the far right column for	or lines 7 through 2	21. This i	s your total inc	ome 🕨	22			
A aliveata al	23	Educator expenses (see page 29)		23			_			
Adjusted	24	Certain business expenses of reservists, perf	forming artists, and							
Gross		fee-basis government officials. Attach Form	1 2106 or 2106-EZ	24			-			
Income	25	Health savings account deduction. Attac		25			-			
	26	Moving expenses. Attach Form 3903					-			
	27	One-half of self-employment tax. Attach					-			
	28	Self-employed SEP, SIMPLE, and qualifi		20						
	29 30	Self-employed health insurance deduction Penalty on early withdrawal of savings	,	-						
	30 31a	Alimony paid b Recipient's SSN ►		31a						
	32	IRA deduction (see page 31)								
	33	Student loan interest deduction (see page		00						
	34	Tuition and fees deduction (see page 34								
	35	Domestic production activities deduction. A	-	35						
	36	Add lines 23 through 31a and 32 throug					36			
	37	Subtract line 36 from line 22. This is you	ur adjusted gross	incom	e	🕨	37			

Form 1040 (2005)

Page 2	
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Tax and	38	Amount from line 37 (adjusted gross income)	· · /	38						
Credits	39a	Check [You were born before January 2, 1941, Blind.] Total box								
Greans		if: Spouse was born before January 2, 1941, Blind. checked								
Standard	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and che								
Deduction	40	Itemized deductions (from Schedule A) or your standard deduction (see lef		40						
for—	41	Subtract line 40 from line 38		41						
 People who 										
checked any box on line	42	If line 38 is over \$109,475, or you provided housing to a person displaced by Hurr		42						
39a or 39b or	40	see page 37. Otherwise, multiply \$3,200 by the total number of exemptions claim		43						
who can be claimed as a	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41,		44						
dependent,	44	Tax (see page 37). Check if any tax is from: a Form(s) 8814 b Form 49		45						
see page 36.	45	Alternative minimum tax (see page 39). Attach Form 6251		46		<u> </u>				
• All others:	46	Add lines 44 and 45	· · · •	40						
Single or Married filing	47			-						
separately,	48			-						
\$5,000	49			-						
Married filing jointly or	50			-						
Qualifying	51	Retirement savings contributions credit. Attach Form 8880.		-						
widow(er), \$10,000	52	Child tax credit (see page 41). Attach Form 8901 if required 52 Adoption credit Attach Form 8839		-						
Head of	53			-						
household,	54	Credits from: a Form 8396 b Form 8859 54		-						
\$7,300	55	Other credits. Check applicable box(es): a Form 3800								
	=0	b Form 8801 c Form 55		50						
	56 57	Add lines 47 through 55. These are your total credits		56		<u> </u>				
				57 58						
Other	58	Self-employment tax. Attach Schedule SE		59						
Taxes	59	Social security and Medicare tax on tip income not reported to employer. Attach For		60						
	60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if	•	61						
	61 60	Advance earned income credit payments from Form(s) W-2		62						
	62 63	Household employment taxes. Attach Schedule H		63						
				03						
Payments	64 65			-						
	65			-						
If you have a qualifying	_66a			-						
child, attach	b	Nontaxable combat pay election 66b								
Schedule EIC.	67 69			-						
	68 60			-						
	69 70	Amount paid with request for extension to file (see page 59) 69 Payments from: a Form 2439 b Form 4136 c Form 8885 70		-						
	71	Add lines 64, 65, 66a, and 67 through 70. These are your total payments		71						
				72						
Refund	72 73a	If line 71 is more than line 63, subtract line 63 from line 71. This is the amount y Amount of line 72 you want refunded to you		73a						
Direct deposit? See page 59	≻ b	Routing number C you want retained to you	Savings	rou						
and fill in 72h	b d	Account number								
73c, and 73d.										
Amount	74 75	Amount of line 72 you want applied to your 2006 estimated tax 74 Amount you owe. Subtract line 71 from line 63. For details on how to pay, se		75						
You Owe	75 76	Estimated tax penalty (see page 60)								
		you want to allow another person to discuss this return with the IRS (see page	61)? Yes.	Comple	te the following.	No				
Third Party					g.					
Designee	nar	ne ► no. ► ()	Personal identific number (PIN)							
Sign		der penalties of perjury, I declare that I have examined this return and accompanying schedules								
Here		ef, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on	an information of w			uge.				
Joint return?	Υοι	ur signature Date Your occupation		Daytir	ne phone number					
See page 17.				()					
Keep a copy for your	Spo	buse's signature. If a joint return, both must sign. Date Spouse's occupation	<u></u>							
records.										
Paid		parer's Date Cl	neck if	Prepa	rer's SSN or PTIN					
Preparer's	sig		If-employed							
Use Only		n's name (or irs if self-employed),	EIN							
USE OILY	ado	dress and ZIP code	Phone no.	()					
Form	Depar	rtment of the Treasury—Internal Reve	enue Service							
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1040A	U.S	6. Individual Income	Tax Return	(99)	2005	IRS Use Only	–Do not write	e or staple in this s	pace.	
Label	Your fir	irst name and initial	Last name				ς, Ο	MB No. 1545-0074	Ļ	
(See page 18.) L							Your soc	ial security numbe	er	
A B										
Use the	If a join	nt return, spouse's first name and initial	Last name				Spouse's	social security num	ber	
IDS Johol										
Otherwise E	Home a	address (number and street). If you have a	P.O. box, see page 18	3.		Apt. no.		r must enter r SSN(s) above.		
please print or type.	City, to	own or post office, state, and ZIP code. If y	rou have a foreign add	ress, see pag	e 18.		i	()		
Presidential	,,			,				a box below will r our tax or refund.	not	
Election Campaign	Che	eck here if you, or your spouse if	filing jointly, war	nt \$3 to go	o to this fund (see	e page 18)		You 🗌 Spou	ise	
Filing	1	☐ Single						· · ·		
status	2									
Check only	3	Married filing separately. Enter	•	,	enter this	child's name	e here. ►			
one box.		full name here. 🕨	•		5 🗌 Qualifying	widow(er) v	vith depende	nt child (see page	19)	
Exemptions	6a	Yourself. If someone box 6a.	can claim yo	u as a c	dependent, do	not che	ck	Boxes checked on 6a and 6b		
	b							No. of children		
	С	Dependents:	(2) Depender	at'a aggial	(3) Dependen		if qualifying d for child	on 6c who:		
		(1) First name	(2) Depender security n		relationship		credit (see	 lived with you 		
If more than six		(1) First name Last name	-		you	p	age 21)	• did not live		
dependents, see page 21.								with you due to divorce or		
								separation (see page 22)		
								Dependents		
								on 6c not entered above		
								entered above		
						I		Add numbers on lines		
	d	Total number of exemption	ons claimed.					above ►	<u> </u>	
Income	-	147 1 1 1	<u></u>	() 14(0			7			
Attach	_7	Wages, salaries, tips, etc	c. Attach Forr	n(s) vv-2	-		7			
Form(s) W-2	8a	Taxable interest. Attach	Schedule 1 if	required	4		8a			
here. Also attach		Tax-exempt interest. Do					00			
Form(s)		Ordinary dividends. Attacl					9a			
1099-R if tax	b Qualified dividends (see page 25). 9b									
was withheld.	10	· •	apital gain distributions (see page 25).							
If you did not get a W-2, see	11a	IRA			11b Taxable					
page 24.		distributions. 11a			(see pa	- /	11b			
Enclose, but do	12a	Pensions and annuities. 12a			12b Taxable	12b				
not attach, any payment.										
	13	Unemployment compens	sation and Ala	iska Per						
	14a	Social security benefits. 14a			14b Taxable (see pa					
		benefits. 14a			(see pa	.ye 20).	14b			
	15	Add lines 7 through 14b (far right colum	n). This	is your total in	icome.	▶ 15			
Adjusted	16	Educator expenses (see	J.	,	16		10			
gross	17	IRA deduction (see page			17					
income	18	Student loan interest dec		age 31).						
	19	Tuition and fees deduction			19					
	20	Add lines 16 through 19	. These are yo	our total	adjustments	5.	20			
	04	Subtract line 00 from line	a 16 This is i		inted succes					
	21	Subtract line 20 from line	e is. Inis is y	our adji	usted gross II	ncome.	▶ 21			

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 58.Cat. No. 11327AForm 1040A (2005)

Form 1040A	(2005		Page 2
Tax,	22	Enter the amount from line 21 (adjusted gross income). 22	
credits,			
and	23a	Check _ You were born before January 2, 1941, _ Blind Total boxes	
payments		if: Spouse was born before January 2, 1941, Blind ∫ checked ► 23a	
Standard	b		
Deduction	04	deductions, see page 32 and check here ► 23b	1
for—	24 25	Enter your standard deduction (see left margin).24Subtract line 24 from line 22. If line 24 is more than line 22, enter -025	
 People who checked any 	26	If line 22 is over \$109,475, or you provided housing to a person displaced by	
box on line 23a or 23b or	20	Hurricane Katrina, see page 33. Otherwise, multiply \$3,200 by the total number	
who can be		of exemptions claimed on line 6d. 26	
claimed as a dependent,	27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0	
see page 32.		This is your taxable income. > 27	
 All others: 	28	Tax, including any alternative minimum tax (see page 34).28	
Single or Married filing	29	Credit for child and dependent care expenses.	
separately,		Attach Schedule 2. 29	
\$5,000	30	Credit for the elderly or the disabled. Attach	
Married filing jointly or		Schedule 3. 30	
Qualifying	<u>31</u> 32	Education credits. Attach Form 8863.31Retirement savings contributions credit. Attach Form 8880.32	
widow(er), \$10,000	<u>32</u> 33	Child tax credit (see page 38). Attach	
Head of	00	Form 8901 if required. 33	
household, \$7,300	34	Adoption credit. Attach Form 8839. 34	
	35	Add lines 29 through 34. These are your total credits. 35	
	36	Subtract line 35 from line 28. If line 35 is more than line 28, enter -0 36	
	37	Advance earned income credit payments from Form(s) W-2. 37	
	38	Add lines 36 and 37. This is your total tax. > 38	
	<u>39</u>	Federal income tax withheld from Forms W-2 and 1099. 39	
	40	2005 estimated tax payments and amount	
If you have a qualifying	410	applied from 2004 return. 40 Earned income credit (EIC). 41a	
child, attach Schedule	<u>41a</u>	Earned income credit (EIC).41aNontaxable combat pay election.41b	
EIC.	42	Additional child tax credit. Attach Form 8812. 42	
	43	Add lines 39, 40, 41a, and 42. These are your total payments.	
Refund	44	If line 43 is more than line 38, subtract line 38 from line 43.	
		This is the amount you overpaid. 44	
Direct	45a	Amount of line 44 you want refunded to you. 45a	
deposit? See page 53	► b	Routing	
and fill in		number	
45b, 45c, and 45d.	► d		
	46		
	46	Amount of line 44 you want applied to your 2006 estimated tax. 46	
Amount	47	Amount you owe. Subtract line 43 from line 38. For details on how	
you owe	77	to pay, see page 54. \blacktriangleright 47	
you owe	48	Estimated tax penalty (see page 54). 48	
Third party	[Do you want to allow another person to discuss this return with the IRS (see page 55)? 🗌 Yes. Complete the following	. 🗌 No
designee		Designee's Phone Personal identification	
	r	name no. () number (PIN)	
Sign	٢	Jnder penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration	
here		of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge. Your signature Date Your occupation Daytime phone num	iher
Joint return? See page 18.			
Keep a copy		Spouse's signature. If a joint return, both must sign. Date Spouse's occupation	
for your records.			
		Preparer's Date Preparer's SSN or PTIN	N
Paid		signature Check if self-employed	
preparer's		Firm's name (or EIN EIN	
use only)	vours if self-employed), Address, and ZIP code Phone no. ()	

Department of the Treasury-Internal Revenue Service Income Tax Return for Single and

Form

	2005	
(99)	2005	

Otherwise, please print If the four of point of the origin address, see page 11. If the main of the origin address, and provide structure. A main of the origin address, see page 11. If the main origin address, and the origin address, see page 11. If the main origin address, and the origin address, see page 11. If the main origin address, and the origin address, see page 11. If the main origin address, and the origin address, see page 11. If the main origin address, and the origin address, see page 11. If the main origin address, and the origin address, see page 11. If the main origin address, and the origin address, see page 11. If the main origin address, and the origin address, see page 11. If the main origin address, and the origin address, see page 11. If the main origin address, addres, addres, address, address, address, address, address	1040EZ		Joint Filers With No Dependents (99) 2005	OMB No. 1545-0074
See no (2) If a joint return, apose's tord name and hild: Last name Sponse's social ascurity number: Uses the IRS please print If a joint return, apose's tord name and hild: Last name You must ensire your SSN(a) above. Presidential Becting Tord address insurice and silved. If you have a D.0. box, we page 11. Art no. You must ensire your SSN(a) above. Presidential Becting Check here if you, or your sponse if a joint return, want S3 to go to this fund? Image here is the state of the s	Lahel		Your first name and initial Last name	Your social security number
Use the IRS (helpel, Otherwise, please print, interface) Here address purches and struct, if you have a P.0. how, see page 11. Apl, no You must enter your SSN(s) above. Check here if you, or your spouse if a joint return, want S3 to go to this fund? You Spouse Check here if you, or your spouse if a joint return, want S3 to go to this fund? You You Spouse Check here if you, or your spouse if a joint return, want S3 to go to this fund? You You Spouse Taxable interest. If the total is over \$1.500, you cannot use Form 1040EZ. Taxable interest. If the total is over \$1.500, you cannot use Form 1040EZ. Taxable interest. If the total is over \$1.500, you cannot use Form 1040EZ. Taxable interest. If the total is over \$1.500, you cannot use Form 1040EZ. Taxable interest. If the total is over \$1.500, you cannot use Form 1040EZ. Taxable interest. If the total is over \$1.500, you cannot use Form 1040EZ. Taxable interest. If the total is over \$1.500, you cannot use Form 1040EZ. Taxable interest in you (or your spouse if a joint return), enter \$8.200 if single; \$10, 400 if married filing jointly. See back for explanation. Subtract the \$10 mone tax withheld from box 2 of your Form(\$10 W2. Taxa Use the amount on time 6 abover to find your tax in the tax table on pages 24-32 of the booket. Montaxable combat pay election. Notaxable combat pay election. Notaxable combat pay	(See page 11.)	A 🗖	If a joint return, spouse's first name and initial Last name	Spouse's social security number
How, no. At the problem priority of provide and street. If you have a P.O. box, see page 11. Aft to. Ay our most enter of your your your your your your your your	Use the IRS	E		
Copy town or poot office, site, and 2/P code if you have a foreign address, see page 11. Checking a box below will not change your tax or refund. Presidential Flection Campaign Check here if you, or your spouse if a joint return, want \$3 to go to this fund? Image 12 Income Attach Person 1 Mages, sularies, and tips. This should be shown in box 1 of your Form(s) W-2. 1 Attach Verbree. 2 Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ. 2 2 Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ. 2 2 3 Unemployment compensation and Alaska Permanent Fund dividends 3 3 4 Add lines 1, 2, and 3. This is your adjusted gross income. 4 4 5 If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable book(s) below and enter the amount from the worksheet on back. 5 5 9 Add lines 7 and 8a. These are your four (s) W-2. 7 8a 8a 9 Add lines 7 and 8a. These are your total payments. 9 9 9 10 Tax, type the amount on line 6 above to find your tax in the tax table on pages 10 11a Here directly depoint for the amount prove of youes. For details on how to pay, see page 19?	Otherwise,	н	Home address (number and street). If you have a P.O. box, see page 11. Apt. no.	
Prediction Campaign (page 12) Check here if you, or your spouse if a joint return, want \$3 to go to this fund? Image 12 Income 1 Wages, salaries, and tips, This should be shown in box 1 of your Form(s) W2. 1 Attach Form(s) W-2 1 Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ. 2 Stringer payment. 3 Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ. 2 Add lines, 1, 2, and 3. This is your adjusted gross income. 4 4 5 ff some cando cando (or your spouse if a joint return) as a dependent, check the applicable box(s) below and enter the amount from the worksheet on back. 5 You Spouse 5 5 16,400 if married filing jointly. See back for explanation. 5 6 Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0 6 7 5 5 6 9 10 Tax. Use the anount on line 6 above to finy your tox all be on pages 9 10 Tax. Use the anount on line 6 above to finy your tax in the tax table on pages 24.32 of the booket. Then, enter the tax from the table on the line. 10 Tax. Use the anount number 11 11 11 Heave it directly depay	or type	R	City, town or post office, state, and ZIP code. If you have a foreign address, see page 11.	Checking a box below will not
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Image: Second start of the function of the functin and the function of the function of the func	-	_7	Federal income tax withheld from box 2 of your Form(s) W-2.	7
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Have it directly deposited! See page 18 and fill If line 9 is larger than line 10, subtract line 10 from line 9. This is your refund. ▶ 11a Have it directly deposited! See page 18 and fill ▶ Routing number ▶ c Type: Checking Savings and 11d. ▶ d Account number ▶ d Account number ▶ c Type: Checking Savings Amount you owe 12 If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe. For details on how to pay, see page 19. ▶ 12 Third party designee's name Do you want to allow another person to discuss this return with the IRS (see page 19)? Yes. Complete the following. No Sign here Do you want to allow another person to discuss this return, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge. Joint return? Spouse's signature. Date Your occupation Daytime phone number (1) Spouse's signature Date Your occupation Preparer's SSN or PTIN Preparer's SSN or PTIN Preparer's signature Date Check if self-employed Preparer's SSN or PTIN		10		10
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Name no. () number (PIN) Sign Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge. Joint return? See page 11. Keep a copy for your records. Date Your occupation Paid preparer's Preparer's signature Date Spouse's occupation Paid Preparer's signature Date Check if self-employed Preparer's SSN or PTIN	Third party	Do	you want to allow another person to discuss this return with the IRS (see page 19)? $\$ Ye	s. Complete the following.
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Joint return? See page 11. () Keep a copy for your records. Spouse's signature. If a joint return, both must sign. Date Paid preparer's signature Preparer's signature Date Firm's name (or EIN		acci on a	rately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other I information of which the preparer has any knowledge.	than the taxpayer) is based
Paid preparer's Preparer's SSN or PTIN Firm's name (or	See page 11.	You	Signature Date Four occupation	()
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address, and ZIP code Phone no. ()	use only	you	s if self-employed),	()

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

Cat. No. 11329W

Schedule 1 (Form 1040A)		asury—Internal Revenue S Ordinary Divid 10A Filers		2005		OMB No. 154	45-0074
Name(s) shown on For	1040A				Your	social security n	umber
Part I				m 1099-OID, or substit and the total interest s			
Interest (See back of schedule and the instructions for Form 1040A, line 8a.)	1 List name and the bu schedule a security nu		Amount				
					1		
	3 Excludable	mounts on line 1. e interest on series . Attach Form 881		savings bonds issued	2		
				here and on Form 1040			
Part II				ubstitute statement from		age firm,	
Ordinary dividends	5 List name	of payer.				Amount	
(See back of schedule and the					5		
instructions for Form 1040A, line 9a.)							
	6 Add the an line 9a.	mounts on line 5. I	Enter the total h	nere and on Form 1040	A, 6		

For Paperwork Reduction Act Notice, see Form 1040A instructions.

Schedule 1 (Form 1040A) 2005

Schedule 2 (Form 1040A)	Ch	Internation of the Treasury—Int ild and Depend penses for Forr	ent Care	•	(99) 20	005			OMB No. 154	5-0074
Name(s) shown on Forr	n 1040	A						Your socia	al security number	
Before you be • Dependent	-	You need to underst benefits		•	ms. See D enng person		on page 1 d	•	arate instruction	
Part I	1						(d) Amount pa (see instructio			
Persons or organizations who provided the care			·····							
You must		(If you need more	space, use	e the botto	om of pag	e 2.)				
complete this part.		Did you re dependent care]	— No —— — Yes ——		Complete or Complete Pa		oelow. ne back next.	
		Caution. If the ca must use Form 10							axes. If you do	, you
Part II	2	Information about the instructions.	your quali	fying per	son(s). If <u>y</u>	you have	more than	two quali	fying persons,	see
Credit for child and dependent care expenses		(a) Quali First	fying person's	s name Last			alifying persor security numb		(c) Qualified exp you incurred and in 2005 for the p listed in column	d paid erson
	3	Add the amounts \$3,000 for one qu If you completed	alifying per	son or \$6	6,000 for tv	<i>N</i> o or mor		3		
	4	Enter your earned	l income.	See the in	structions			4		
	5	If married filing joi spouse was a stu- others, enter the	dent or wa	s disablec				5		
	6	Enter the smalles	t of line 3,	4, or 5.				6		
	7	Enter the amount	from Form	1040A lii	ne 22	7				
		Enter on line 8 the amount on line 7.					olies to the	L		
		If line 7 is: But not	Decimal		If line 7 i	is: But not	Decimal			
		Over over	amount		Over	over	amount			
		\$0—15,000 15,000—17,000 17,000—19,000 19,000—21,000 21,000—23,000 23,000—25,000 25,000—27,000	.35 .34 .33 .32 .31 .30 .29		33,000- 35,000- 37,000- 39,000-	-31,000 -33,000 -35,000 -37,000 -39,000 -41,000 -43,000	.27 .26 .25 .24 .23 .22 .21			
		27,000—29,000 Multiply line 6 by	.28		43,000-	–No limit	.20 id 2004	8	×	
	9	expenses in 2005,				n you pa	10 2004	9		
		Enter the amount						10		
	11	Credit for child and or line 10 here and				er the sma	aller of line 9) 11		

	10		
Part III	12	Enter the total amount of dependent care benefits you received for 2005. This amount should be shown in box 10 of your Form(s)	
Dependent care benefits		W-2. Do not include amounts that were reported to you as wages in box 1 of Form(s) W-2.	12
	13	Enter the amount forfeited or carried forward to 2006, if any. See the instructions.	13
		Subtract line 13 from line 12.	14
	15	Enter the total amount of qualified expenses incurred in 2005 for the care of the qualifying person(s). 15	
	16	Enter the smaller of line 14 or 15. 16	
	17	Enter your earned income. See the instructions. 17	
	18	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. 18 	
	19	Enter the smallest of line 16, 17, or 18. 19	
	20	 Excluded benefits. Enter here the smaller of the following: The amount from line 19, or \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 18). 	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.	
	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 2004 expenses in 2005, 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
	26	Enter the smaller of line 24 or 25. Also, enter this amount on line 3 on the front of this schedule and complete lines 4–11.	26
			Calcadada O (Farma 1040A) 00

Schedule 2 (Form 1040A) 2005

Schedule 3 (Form 1040A)	Department of the Treasury—Internal Reve Credit for the Elderly or t for Form 1040A Filers		OMB No. 1545-0074				
Name(s) shown on For	m 1040A		Your social security number				
	 You may be able to take this credit and reduce your tax if by the end of 2005: You were age 65 or older or You were under age 65, you retired on permanen and total disability, and you received taxable disability income. But you must also meet other tests. See the separate instructions for Schedule 3. In most cases, the IRS can figure the credit for you. See the instructions. 						
Part I	If your filing status is:	And by the end of 2005: C	heck only one box:				
Check the box for your filing status	Single, Head of household, or	1 You were 65 or older	1 🗖				
and age	Qualifying widow(er)	2 You were under 65 and you retired on p and total disability					
		3 Both spouses were 65 or older	3 🗖				
		4 Both spouses were under 65, but only o retired on permanent and total disability					
	Married filing	5 Both spouses were under 65, and both retired on permanent and total disability.					
	jointly	6 One spouse was 65 or older, and the oth was under 65 and retired on permanent disability	t and total				
		 One spouse was 65 or older, and the other spouse was under 65 and not retired on permanent and total disability 					
	Married filing	8 You were 65 or older and you lived apart spouse for all of 2005.					
	separately	9 You were under 65, you retired on perm total disability, and you lived apart spouse for all of 2005	from your				
	Did you check box 1, 3, 7, or 8?	— Yes → Skip Part II and complete Part III on the back. No → Complete Parts II and III.					
Part II Statement of permanent and total disability	or you filed or got a line B on the stateme 2 Due to your continue	's statement for this disability for 1983 or ar statement for tax years after 1983 and your ent, and ed disabled condition, you were unable to en ctivity in 2005, check this box	ngage in any				
Complete this part only if you checked box 2, 4, 5, 6, or 9 above.	 If you checked this box, you do not have to get another statement for 2005. 						
For Paperwork Red	duction Act Notice, see Form 1040A i	nstructions. Cat. No. 12064K So	chedule 3 (Form 1040A) 2005				

Schedule 3 (Form 1040A	A) 2005				Page 2
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 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):			
		 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			
		the instructions.	11		
	12	If you completed line 11, enter the smaller of line 10 or line 11; all			
		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 2005.			
	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 must 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			
	16	Box 8 or 9 \$5,000 15 Subtract line 15 from line 14. If zero or less, 15	-		
	10	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	C 1		
		Form 1040A, line 29.	21		
	22	Credit for the elderly or the disabled. Enter the smaller of line 20 or line 21 here and on Form 1040A, line 30	22		
		or line 21 here and on Form 1040A, line 30.		e 3 (Form 104	0.0.005

Schedule 3 (Form 1040A) 2005

(Form 1040)			(Schedule B is on back)		20 05
Department of the Tra Internal Revenue Service		(99)	► Attach to Form 1040. ► See Instructions for Schedules A&B (Form 1040).		Attachment Sequence No. 07
Name(s) shown or	n Form	1040		You	r social security number
Medical and Dental Expenses	1 2 3 4	Me Ent Mu	ution. Do not include expenses reimbursed or paid by others. dical and dental expenses (see page A-2) er amount from Form 1040, line 38 2 Itiply line 2 by 7.5% (.075). 5 from line 1. If line 3 is more than line 1, enter -0	4	
Taxes You Paid	5	Sta a	te and local (check only one box):	4	
(See page A-2.)	6 7 8 9	Re Pe Otł	□ General sales taxes (see page A-3) 6 al estate taxes (see page A-5) 7 rsonal property taxes 7 her taxes. List type and amount 8 d lines 5 through 8	9	
Interest	10		ne mortgage interest and points reported to you on Form 1098	5	
(See page A-5.)	11	Hor to 1	ne mortgage interest and points reported to you on Form 1098. If paid he person from whom you bought the home, see page A-6 I show that person's name, identifying no., and address ►		
Note. Personal interest is not	12		ints not reported to you on Form 1098. See page A-6 special rules		
deductible.	13	Inv pag	estment interest. Attach Form 4952 if required. (See ge A-6.)		
0.0	14		d lines 10 through 13	14	
Gifts to Charity	15a		al gifts by cash or check. If you made any gift of \$250 more, see page A-7		
If you made a gift and got a benefit for it, see page A-7.	b	27,	s by cash or check after August 2005, that you elect to treat as lified contributions (see page A-7)		
	16 17 18	see Ca	her than by cash or check. If any gift of \$250 or more, a page A-7. You must attach Form 8283 if over \$500 rryover from prior year d lines 15a, 16, and 17	18	
Casualty and Theft Losses	19			19	
Job Expenses and Certain Miscellaneous		Un du	reimbursed employee expenses—job travel, union es, job education, etc. Attach Form 2106 or 2106-EZ equired. (See page A-8.) ►		
Deductions	21		c preparation fees. 21		
(See page A-8.)	22	Otl	e and amount ▶		
	23		d lines 20 through 22		
	24 25	Μι	er amount from Form 1040, line 38 24 125 25 25		
Other	26			26	
Other Miscellaneous Deductions	27	Otl	ner—from list on page A-9. List type and amount	27	
Total Itemized Deductions	28			28	
	29		Yes. Your deduction may be limited. See page A-9 for the amount to enter. Julie elect to itemize deductions even though they are less than your standard deduction, check here ►		

SCHEDULES A&B

Schedule A—Itemized Deductions

For Paperwork Reduction Act Notice, see Form 1040 instructions.

OMB No. 1545-0074

Your social security number

.....

Attachment Sequence No. 08

Part I Interest Interest is the intervent of payer. If any interest is from a select-infanced morigage 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 ▶ (See page B-1 and the instructions for Form 1040, line 8a.)	ount	
and the instructions for Form 1040,		
Form 1040, line 8a.) 1 Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form. 2 Add the amounts on line 1 2 3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 3 4		
Note. If you 1 received a Form 1 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 2 Add the amounts on line 1 - 3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 - 4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a		
Note. If 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. 2 Add the amounts on line 1		
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. 2 Add the amounts on line 1		_
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. 2 Add the amounts on line 1		
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.		
statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form. 2 Add the amounts on line 1 3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a ▶		
list the firm's name as the payer and enter the total interest shown on that form. 2 Add the amounts on line 1 2 3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 3 3 4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a ▶ 4		
payer and enter the total interest shown on that form. Add the amounts on line 1 2 3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 3 4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a ▶ 4		
the total interest shown on that form. 2 Add the amounts on line 1		
form. 3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815		
4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a 4		
	ount	
Part II 5 List name of payer ►		
Ordinary		
Dividends		
(See page B-1		
and the instructions for		
Form 1040,		
Note. If you received a Form		
1099-DIV or substitute		
statement from		
a brokerage firm,		
name as thepayer 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 . 6		
Note. If line 6 is over \$1,500, you must complete Part III.	1	
Part III You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; or (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.	Yes	No
Foreign Accounts 7a At any time during 2005, did you have an interest in or a signature or other authority over a financial account; 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 If "Yes," enter the name of the foreign country ►		
B During 2005, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2		

SCHEDULE C (Form 1040)

Profit or Loss From Business

(Sole Proprietorship)

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

OMB No. 1545-0074
2005
Attachment

	tment of the Treasury al Revenue Service (99)	tach to Form 1040 or 1041.	. ► See Instructions for Schedule C (Fo		Attachment Sequence N	o. 09
Name	e of proprietor			Social securit	ty number (SSN)	
A	Principal business or profession	, including product or servic	e (see page C-2 of the instructions)	B Enter code	from pages C-8,	9, & 10
С	Business name. If no separate b	business name, leave blank.		D Employer I	D number (EIN),	if any
E	, č	,				
	City, town or post office, state,					
F		Cash (2) Accrual				
G L			ness during 2005? If "No," see page C-3 for			
H Da	rt I Income	usiness during 2005, check	here			
га						
1	•	•	to you on Form W-2 and the "Statutory			
2			nd check here ▶			
2 3	Returns and allowances Subtract line 2 from line 1					
4						
7		2 on page 2)				
5	Gross profit. Subtract line 4 fro	om line 3.		5		
6			ax credit or refund (see page C-3)			
	-	-				
7	Gross income. Add lines 5 and		<u> </u>	7		
Pa	rt II Expenses. Enter ex	penses for business use	e of your home only on line 30.			-
8	Advertising	8	18 Office expense	18		
9	Car and truck expenses (see		19 Pension and profit-sharing plans	19		
	page C-3)	9	20 Rent or lease (see page C-5):			
10	Commissions and fees	10	a Vehicles, machinery, and equipment .			
11	Contract labor (see page C-4)	11	b Other business property	20b		
12	Depletion	12	21 Repairs and maintenance	21 22		
13	Depreciation and section 179		22 Supplies (not included in Part III) .			
	expense deduction (not		23 Taxes and licenses			
	included in Part III) (see page C-4)	13	24 Travel, meals, and entertainment:	24a		
14	Employee benefit programs		b Deductible meals and			
14	(other than on line 19),	14	entertainment (see page C-5)	24b		
15	Insurance (other than health)	15	25 Utilities	25		
16	Interest:		26 Wages (less employment credits) .	26		
а	Mortgage (paid to banks, etc.) .	16a	27 Other expenses (from line 48 on			
b	Other	16b	page 2)	27		
17	Legal and professional					
	services	17		00		
28	Total expenses before expense	es for business use of home.	. Add lines 8 through 27 in columns	28		
20	Tentative profit (loss). Subtract	line 28 from line 7		29		
29 30	Expenses for business use of y		9	30		
30 31	Net profit or (loss). Subtract lir		·			
	• • •		edule SE, line 2 (statutory employees,			
	see page C-6). Estates and trus			31		
	• If a loss, you must go to line		J			
32	., .		tment in this activity (see page C-6).			
			12, and also on Schedule SE, line 2	32a 🗌 Al	I investment is	at risk.
	(statutory employees, see page	•			ome investment	is not
	 If you checked 32b, you mus 	st attach Form 6198. Your lo	bss may be limited.	at	risk.	

For Paperwork Reduction Act Notice, see page C-7 of the instructions.

Schedule C (Form 1040) 2005

Sche	dule C (Form 1040) 2005				Pa	age 2
Pa	t III Cost of Goods Sold (see page C-6)					
33 34	Method(s) used to value closing inventory: a Cost b Cost b Cover of cost or market c Was there any change in determining quantities, costs, or valuations between opening and closing in "Yes," attach explanation	nvento		·	nation)	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	 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4 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. 		ar or tru			
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 2005, enter the number of miles you used y					
а	Business	1er				
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
47a	Do you have evidence to support your deduction?		🗆	Yes		No
b	If "Yes," is the evidence written?	<u></u>	<u> </u>	Yes		No
Pa	tt V Other Expenses. List below business expenses not included on lines 8–26	or lii	ne 30.			
			-			
			-			
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.

2005 Attachment Sequence No. **09A** Social security number (SSN)

OMB No. 1545-0074

÷ 1

Pa	rt I General Ir	nformation						
Sch Inste Sch	May Use edule C-EZ ead of edule C o If You:	 Had business expenses of \$5,000 or less. Use the cash method of accounting. Did not have an inventory at any time during the year. Did not have a net loss from your business. Had only one business as either a sole proprietor or statutory employee. 	And You:	 Had no empl Are not requi Depreciation this business for Schedule C-4 to find o Do not deduc business use Do not have passive activ business. 	red to file and Amo . See the C, line 13 ut if you r ct expens of your h prior year	Form 4562 rtization, fo instructions 3, on page must file. es for home.	2, r	
Α	Principal business or	profession, including product or service		В	Enter code	e from pages (C-8, 9 ,	& 10
С	Business name. If no	separate business name, leave blank.		D	Employe	r ID number	(EIN),	if any
Е	Business address (in	cluding suite or room no.). Address not re	quired if same as on Form	1040, page 1.	,			
	City, town or post of	fice, state, and ZIP code						
Par	t II Figure Yo	ur Net Profit						
1	employee" box on	aution. If this income was reported to that form was checked, see Statutor , on page C-3 and check here	y Employees in the ins		1			
2	Total expenses (s	ee instructions). If more than \$5,000,	you must use Schedul	e C	2			
3	Form 1040, line 1	ct line 2 from line 1. If less than zero 2, and also on Schedule SE, line 2. (ule SE, line 2. Estates and trusts, ente	Statutory employees d	o not report this	3			
Pa	t III Informatio	on on Your Vehicle. Complete this	part only if you are c	laiming car or tr	uck exp	enses or	line	2.
4	When did you plac	e your vehicle in service for business	purposes? (month, da	y, year) ►	/	<u>/</u>		
5	Of the total number	er of miles you drove your vehicle dur	ing 2005, enter the nun	nber of miles you	used yo	ur vehicle	for:	
а	Business	b Commuting (see instr	uctions)	c Other .				
6	Do you (or your sp	oouse) have another vehicle available	for personal use?			□ Yes		No
7	Was your vehicle a	available for personal use during off-d	uty hours?			🗌 Yes		No
8a	Do you have evide	nce to support your deduction? .				🗌 Yes		No
	If "Yes," is the evid		<u></u>			Yes		No
For I	Paperwork Reduction	Act Notice, see page 2.	Cat. No. 14374D	Scl	nedule C	-EZ (Form	1040)	2005

SCHEDULE D (Form 1040)

Capital Gains and Losses

OMB No. 1545-0074 20 6 Attachment Sequence No. 12 Your social security number

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.

Ра	rt I Short-Term Capital Gains	and Losses—	-Assets	Held	One Year or L	.ess		
(a) Description of property (Example: 100 sh. XYZ Co.)		acquired (C) Date sold (s		(d) Sales price (see page D-6 of the instructions)	(e) Cost or other basis (see page D-6 of the instructions)		(f) Gain or (loss) Subtract (e) from (d)	
1							 	
							1 1 1 1	
2	Enter your short-term totals, if any line 2			2				
3	Total short-term sales price amount column (d)	s. Add lines 1 a	and 2 in	3				
4	Short-term gain from Form 6252 and s			rom F	orms 4684, 6781	, and 8824	4	
5	Net short-term gain or (loss) from Schedule(s) K-1						5	
6	Short-term capital loss carryover. En Carryover Worksheet on page D-6 o	ter the amount	, if any, t	from	line 8 of your Ca	pital Loss	6	()
7	Net short-term capital gain or (loss)						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 sold (Mo., day, yr.)	(d) Sales price (see page D-6 of the instructions)	(e) Cost or othe (see page D the instructi	-6 of	(f) Gain or (loss) Subtract (e) from (d)
8							
						1	
9	Enter your long-term totals, if any, line 9						
10	Total long-term sales price amounts column (d)						
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	artnerships, S	corporation	s, estates, and t	rusts from	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	14 in column (f).	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 both 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 28% Rate Gain Worksheet on page D-7 of the instructions	18		
19	Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on page D-8 of the instructions	19		
20	 Are lines 18 and 19 both zero or blank? Yes. Complete Form 1040 through line 43, and then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions for Form 1040. Do not complete lines 21 and 22 below. No. Complete Form 1040 through line 43, and then complete the Schedule D Tax Worksheet on page D-9 of the instructions. Do not complete lines 21 and 22 below. 			
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	 Do you have qualified dividends on Form 1040, line 9b? Yes. Complete Form 1040 through line 43, and then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions for Form 1040. No. Complete the rest of Form 1040. 			

Schedule D (Form 1040) 2005

SCHEDULE E

	4040
(Form	1040)

Supplemental Income and Loss

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

OMB No. 1	545-0074
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2005 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	l estate prope	rty:	2 For each rental real estate property						
Α							or your family for personal	A			
в							the greater of:	A			
D						lays or 5 of the total days	s rented at	в			
С						rental value?	o rontoù at				
-					(See p	age E-3.)		С			
nc	ome:			Pro	perties			Tota			
			A	_	В	С	(Add co	lumns	A, B, a	nd C.)	
3	Rents received	3					3				
	Royalties received	4					4				
	penses:	-									
	Advertising	5		-			_				
_	Auto and travel (see page E-4).	6 7									
7	J	8					_				
8		9									
	Insurance	10									
	Management fees	11									
12											
	etc. (see page E-4)	12					12				
13	Other interest	13									
	Repairs	14									
	Supplies	15									
16	Taxes	16									
	Utilities	17									
18							_				
							_				
		18					_				
				_			_				
	Add lines 5 through 18	19					19				
20	Depreciation expense or depletion	20					20				
04	(see page E-4)	20					20				
21 22	Total expenses. Add lines 19 and 20 Income or (loss) from rental real	21									
22	estate or royalty properties.										
	Subtract line 21 from line 3 (rents)										
	or line 4 (royalties). If the result is										
	a (loss), see page E-5 to find out if you must file Form 6198	22									
23											
	Caution. Your rental real estate										
	loss on line 22 may be limited. See										
	page E-5 to find out if you must file Form 8582. Real estate										
	professionals must complete line					,					
	43 on page 2	23 () ()	()				
24	Income. Add positive amounts sho						24			, ·	
25	, ,						25 ()	
26	Total rental real estate and royalty i										
	If Parts II, III, IV, and line 40 on page				uns amount	011 F01111 1040,	26				

Sche	edule E (Form 1040) 2005						Attachr	ment Sequence	No. 13	5		Page 2
Nam	ne(s) shown on return. Do not er	nter name and s	ocial security nu	umber if show	n on other side				Your	social	security nu	mber
0								\mathbf{O} also also \mathbf{I} a (\mathbf{z})	14	;	1	
	ution. The IRS compares Int II Income or L											
Fa	which any amou											vity for
27	Are you reporting any loss										_	_
	loss from a passive activi	• •				Inrei	mbursed par	tnership expe	enses?	'⊔	Yes	No
	If you answered "Yes,"	see page ⊑-		npieting thi	(b) Enter P f	or	(c) Check if	(d) Emp	lover		(e) Cheo	k if
28	(a) Name (b) Liner File (c) Oleck II (c) Liner for S corporation partnership numb									cation any amount is		
A												
B												
C D						_						
	Passive Incon	ne and Loss	i			Nor	npassive Ir	ncome and I	LOSS			
	(f) Passive loss allowed		sive income	(h) No	npassive loss		İ	ion 179 expense		(i) No	npassive in	come
	(attach Form 8582 if required)		chedule K-1		Schedule K–1			n from Form 45			n Schedule	
Α												
B												<u> </u>
<u>c</u>												
D		-										+
	Totals	-		_			1					
	Totals	of line 20e		-					30	-	_	
30 31	Add columns (g) and (j) Add columns (f), (h), an					•			31	()
	Total partnership and				Combine lir	nes	 30 and 31.	Enter the				<u> </u>
	result here and include	in the total	on line 41 l	below.	<u> </u>		<u></u>		32			
Pa	rt III Income or Lo	oss From I	Estates and	d Trusts								
33	3 (a) Name										Employer ation numbe	er
Α												
в												
	Pass	sive Income	e and Loss				Non	passive Inc	ome	and L	.055	
	(c) Passive deduction or loss (attach Form 8582 if req			Passive incon n Schedule K			(e) Deduction from Sched		(1		r income fro edule K–1	m
Α												
В												<u> </u>
34a	Totals											
	Totals								25			
	Add columns (d) and (f)					·			35 36	(+
36 37	Add columns (c) and (e) Total estate and trust			 hine lines (35 and 36	Ente	 Ar the result	 here and	00	<u> </u>		/
	include in the total on								37			
Ра	Income or Lo	oss From I	Real Estate				Conduits	(REMICs)-	-Res	sidua	I Holder	
38	(a) Name		nployer		ss inclusion from ules Q, line 2c			ncome (net loss)			come from les Q, line 3	
		Identificat	ion number	(see	e page E-6)		Iron Scheu	ules Q, line 1b		schedu	ies Q, inte a	
39	Combine columns (d) a	 nd (e) only F	ntor the resi	It here and	l include in [.]	tha	total on line		39			+
	rt V Summary		inter the rest	and mere and		ale			09			
40	Net farm rental income	or (loss) fro	m Form 483	5 Also cor	nolete line 4	42 h	elow		40			
41	Total income or (loss). Cor							, line 17 ►	41			
42	Reconciliation of farmin				ſ							
	and fishing income repo											
	1065), box 14, code B; S	chedule K-1	(Form 1120S)), box 17, co	· ·							
	Schedule K-1 (Form 104	1), line 14, co	ode F (see pa	ge E-7) .		42						
43	Reconciliation for real											
	professional (see page E anywhere on Form 104											
	you materially participat					43						

SCHEDULE EIC (Form 1040A or 1040)

Department of the Treasury Internal Revenue Service (99)

Name(s) shown on return

Before you begin: See the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 66a and 66b, 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

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	C	hild 1	Child 2			
1	Child's name 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	Child's SSN The child must have an SSN as defined on page 44 of the Form 1040A instructions or page 48 of the Form 1040 instructions unless the child was born and died in 2005. If your child was born and died in 2005 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 I and 4b; go to	1986, skip lines 4a line 5.	Year If born after and 4b; go to	1986, skip lines 4a 9 line 5.		
	If the child was born before 1987— Was the child under age 24 at the end of 2005 and a student?	Go to line 5.	No. Continue	Go to line 5.	No. Continue		
k	Was the child permanently and totally disabled during any part of 2005?	Yes. Continue	No. The child is not a qualifying child.	Continue	No. The child is not a qualifying child.		
5	Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)						
6	 Number of months child lived with you in the United States during 2005 If the child lived with you for more than half of 2005 but less than 7 months, enter "7." If the child was born or died in 2005 and your home was the child's home for the entire time he or she was alive during 2005, enter "12." 	Do not enter m	months ore than 12 months.	Do not enter n	months nore 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 2005, and (b) is a U.S. citizen or resident alien. For more details, see the instructions for line 42 of Form 1040A or line 68 of Form 1040.



SCHEDULE F

Department of the Treasury Internal Revenue Service (99)

(Form 1040)

Name of proprietor

Profit or Loss From Farming

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



Sequence No. 14

Social security number (SSN)

See Instructions for Schedule F (Form 1040).

A Pri	Principal product. Describe in one or two words your principal crop or activity for the current tax year.						B En	ter code	e from Part	IV	
C A -	counting method:	(1) Cash		(2) 🗌 Ad	orucl		D 5-	ployer	ID number ((EINI) if an	
CAC	counting method:			(2) [] AC	cruai					,⊏nv), n ar	
								:			
E Die	d you "materially participate" in the	operation of this t	ousiness durir	g 2005? I	f "No," s	see page F-2 for limit	on passi	ve losse	es. 🗌 Y	es 🗌 l	
Par	t I Farm Income—Cash Mo	ethod. Comple	te Parts I a	nd II (Ac	crual m	ethod. Complete Par	ts II and	III. an	d Part I. I	ine 11.)	
	Do not include sales of li			•		•					
1	Sales of livestock and other items										
2	Cost or other basis of livestock and										
3	Subtract line 2 from line 1					· · · ·		3			
4	Sales of livestock, produce, grain						. 4	۱ –			
- 5a	Cooperative distributions (Form(s) 1		5a			5b Taxable amo	int 5	b			
	Agricultural program payments (se	· · · · ·	6a			6b Taxable amo		b			
7	Commodity Credit Corporation (C		age F-3).		I						
	CCC loans reported under electio						7	a			
	CCC loans forfeited		7b			7c Taxable amo	· –				
8	Crop insurance proceeds and Fed				E-3).						
	Amount received in 2005		8a	so page		8b Taxable amo	unt 8	b			
	If election to defer to 2006 is atta		I	8d 🛆	mount c			d			
9	Custom hire (machine work) incor)			
10	Other income, including Federal and							0			
11	Gross income. Add amounts in th	Ũ			· ·	o ,					
••		-					. ► 1	1			
Par							I				
	Do not include personal			taxes, ir	Isuranc	e, repairs, etc., on	your ho	ome.			
12	Car and truck expenses (see			25	Pension	and profit-sharing	-				
12	page F-4—also attach Form 4562)	12					2	5			
13	Chemicals	13		-		ease (see page F-5):					
14	Conservation expenses (see				/ehicles,		nd				
14	page F-4)	14			,	nt		ia			
15	Custom hire (machine work)	15				nd, animals, etc.)					
	. , ,					and maintenance					
16	Depreciation and section 179 expense deduction not claimed				•	nd plants		8			
	elsewhere (see page F-4)	16				and warehousing .		9			
17	Employee benefit programs other				-			0			
17	than on line 25	17			••			1			
18	Feed	18			Jtilities			2			
19	Fertilizers and lime	19				, breeding, and medicin	· .	3			
20	Freight and trucking.	20				penses (specify):					
21	Gasoline, fuel, and oil	21		a			34	a			
22	Insurance (other than health)	22		b							
23	Interest:										
	Mortgage (paid to banks, etc.)	23a		c d							
	Other	23b		a							
24	Labor hired (less employment credits)	24		f			34				
35	Total expenses. Add lines 12 thr	II					▶ 3	_			
		-			• •						
36	Net farm profit or (loss). Subtract			line d			3	6			
	• If a profit, enter on Form 1040, li	ne 18, and also or	Schedule SE	., line 1.		(

• If a loss, you **must** go to line 37. Estates, trusts, and partnerships, see page F-6.

37 If you have a loss, you must check the box that describes your investment in this activity (see page F-6).
If you checked 37a, enter the loss on Form 1040, line 18, and also on Schedule SE, line 1.
If you checked 37b, you must attach Form 6198. Your loss may be limited.

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

Page	2

Sche			F	aye 🖌
Ра	rt 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 l	Forn
38	Sales of livestock, produce, grains, and other products	38		
39a	Cooperative distributions (Form(s) 1099-PATR) 39a 39b Taxable amount	39b		
40a	Agricultural program payments	40b		
41	Commodity Credit Corporation (CCC) loans:	41a		
	CCC loans forfeited	41c		
42		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 Part I, line 11	E1	
<u> </u>		51	

*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 49 is larger than the amount on line 48, subtract line 48 from line 49. Enter the result on line 50. Add lines 45 and 50. Enter the total on line 51 and on Part I, line 11.

Part IV Principal Agricultural Activity Codes



File Schedule C (Form 1040) or Schedule C-EZ (Form 1040) instead of Schedule F if **(a)** 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 **(b)** 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 the code that best identifies your primary farming activity and enter it 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 (Form 1040)		Credit for th	ne Elderly or	the Disabled		OMB I	No. 18	545-0074
Department of the Treasury			-		1040)	Attac		
Internal Revenue Service (99) Name(s) shown on Form 1040	Attach	to Form 1040.	See Instruction	ns for Schedule R (Form		ur social secu		No. 16 umber
You may be able to tak	e this cred	it and reduce yo	our tax if by the	end of 2005:				
• You were age 65 or c	older or		nder age 65, you d taxable disabili		nt and t	otal disab	oility,	and
But you must also mee	t other test	ts. See page R- ⁻	1.					
In most cases, the	IRS can fi	gure the credit f	for you. See pag	e R-1.				
Part Check the E	Box for You	ur Filing Status	and Age					
If your filing status is:		nd by the end o				Check or	nlv c	ne box
Single,		,						_
Head of household, or	1	You were 65 or	rolder				1	
Qualifying widow(er)	2	You were unde	er 65 and you ret	ired on permanent a	and total	disability	2	
	3	Both spouses	were 65 or older	·			3	
	4			5, but only one s				
Married filing jointly	5			nd both retired on pe				
	6			nd the other spouse disability			6	
	7			nd the other spouse total disability			7	
Married filing	8		•	lived apart from you	•		8	
separately	9			on permanent and to se for all of 2005 .			9	
Did you check box 1, 3, 7,	— Yes —	Skip Parl	t II and complete	e Part III on back.				
or 8?	— No —	> Complete	e Parts II and III.					
Part II Statement of	of Permane	ent and Total Di	isability (Comple	ete only if you check	ed box 2	2, 4, 5, 6, 0	or 9	above.)
If: 1 You filed a physic statement for tax				3 or an earlier year, I line B on the stater			ot a	

- - If you checked this box, you do not have to get another statement for 2005.
 - 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.

Par	art III Figure Your Credit	
10	Box 1, 2, 4, or 7	
	Did you check Yes You must com box 2, 4, 5, 6, No Enter the amo on line 12 and	unt from line 10
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. 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. 	}
TIP	For more details on what to include on line 11, see page R-3.	
12	If you completed line 11, enter the smaller of line 10 or line 11; a amount from line 10	all others, enter the 12
13	Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2005.	
а	 a Nontaxable part of social security benefits and Nontaxable part of railroad retirement benefits treated as social security (see page R-3). 	3a
b	b Nontaxable veterans' pensions and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see page R-3).	<u>3b</u>
С	 Add lines 13a and 13b. (Even though these income items are not taxable, they must 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	<u>3c</u>
14	Enter the amount from Form 1040, 14 line 38 .	
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- .	17
18		10
19	······································	10
20	•	
21 22	Add the amounts from Form 1040, lines 47 and 48, and enter	21
23		
24	Credit for the elderly or the disabled. Enter the smaller of line 20 on Form 1040, line 49	or line 23 here and 24

SCHEDULE SE

(Form 1040)

Self-Employment Tax

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99) ► 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 58.

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



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

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	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	Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax	4	
5	Self-employment tax. If the amount on line 4 is:		
	• \$90,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 58.	5	
	• More than \$90,000, multiply line 4 by 2.9% (.029). Then, add \$11,160.00 to the \int result. Enter the total here and on Form 1040, line 58.		
6	Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 27 6		

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule SE (Form 1040) 2005	Attachment Sequence No. 17	Page 2
Name of person with self-employment income (as shown on Form 1040)	Social security number of person with self-employment income ►	

Section B—Long Schedule SE

Part I Self-Employment Tax

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

Α	If you are a minister, member of a religious order, or Christian Science practitioner and you filed	Form	n 4361,	but you	_
	had \$400 or more of other net earnings from self-employment, check here and continue with Par	tΙ.		>	

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)	┝

2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report. Note. Skip this line if you use the nonfarm optional method (see page SE-4)	2	
3	Combine lines 1 and 2	3	
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3	4a	
	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, stop ; you do not owe self-employment tax. Exception . If less than \$400 and you had church employee income , enter -0- and continue.	4c	
5a	Enter your church employee income from Form W-2. See page SE-1 for definition of church employee income		
b	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0	5b	
6	Net earnings from self-employment. Add lines 4c and 5b	6	
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2005	7	90,000
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$90,000 or more,		

	skip lines 8b through 10, and go to line 11		
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 and go to line 11 .	9	
	Multiply the smaller of line 6 or line 9 by 12.4% (.124)	10	
	Multiply line 6 by 2.9% (.029)	11	
	Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 58	12	
	Deduction for one-half of self-employment tax. Multiply line 12 by		
	50% (.5). Enter the result here and on Form 1040, line 27 13		

					4040	1:		
50% (5)	Enter the	result here	and on	Form	1040.	line $2/$		
		roount more	and on		,		 	

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

Farm Optional Method. You may use this method only if (a) your gross farm income ¹ was not more than \$2,400 or (b) your net farm profits ² were less than \$1,733.						
14	Maximum income for optional methods		14	1,600	00	
15 Enter the smaller of: two-thirds (%) of gross farm income ¹ (not less than zero) or \$1,600. Also include this amount on line 4b above						
Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits ³ were less than \$1,733 and also less than 72.189% of your gross nonfarm income ⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years.						
Caution. You may use this method no more than five times.						
16	Subtract line 15 from line 14		16		<u> </u>	
17 Enter the smaller of: two-thirds (%) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above			17			
	n Sch. F, line 11, and Sch. K-1 (Form 1065), 14, code B.	³ From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9.				
² From Sch. F, line 36, and Sch. K-1 (Form 1065), box 14, code A.		⁴ From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch K-1 (Form 1065-B), box 9.				

² From Sch. F, line 36, and Sch. K-1 (Form 1065),	⁴ F
box 14, code A.	K
	· · ·

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1



Employee Business Expenses

► See separate instructions.

Department of the Treasury Internal Revenue Service (99) Your name

Attach to Form 1040. Occupation in which you incurred expenses

ſ Attachment Sequence No. 54 Social security number

OMB No. 1545-0074

Part I **Employee Business Expenses and Reimbursements**

Ste	p 1 Enter Your Expenses	Column A Other Than Meals and Entertainment			Column B Meals and Entertainment
1	Vehicle expense from line 22c or line 29. (Rural mail carriers: See instructions.)	1			
2	Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2			
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not 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 (see instructions)	5			
6	Total expenses. 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				
	reported under code E in box 12 or your ronni w-2 (see				
	instructions)	7			

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

For	Paperwork Reduction Act Notice, see instructions.	Cat	t. No. 11700N			Form 2106	(2005)
10	Add the amounts on line 9 of both columns and enter the total here Schedule A (Form 1040), line 20. (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		
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					
	Note: If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.						
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					

_	2106 (2005)								P	Page 2
Par	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	Enter the date the vehicle was pla	aced	in service			11	/ /		/ /	
12	Total miles the vehicle was driver	n duri	ng 2005			12	m	iles		miles
13	Business miles included on line 1	2.				13	m	iles		miles
14	Percent of business use. Divide li	ine 13	by line 12			14		%		%
15	Average daily roundtrip commutir	ng dis	tance			15	m	iles		miles
16	Commuting miles included on line	e 12				16		iles		miles
17	Other miles. Add lines 13 and 16	and	subtract the tota	l fron	n line 12	17	m	iles		miles
18	Do you (or your spouse) have and								•	No
19	Was your vehicle available for pe									
20	Do you have evidence to support									
21	If "Yes," is the evidence written?									No
	tion B—Standard Mileage Rate (er to complete this	s seo	ction or Section	C.)
	Multiply business miles driven be					22a				
d Q	Multiply business miles driven aft Add lines 22a and 22b. Enter the	er Au	igust 31, 2005 b t horo and on lin	y 48. vo 1	5¢ (.485)	220		20.		
	tion C—Actual Expenses	Tesui			hicle 1	· ·		22c	hicle 2	<u> </u>
	•		`				(0)			
23	Gasoline, oil, repairs, vehicle insurance, etc.	23								
24 a	Vehicle rentals	24a								
b	Inclusion amount (see instructions)	24b								
	Subtract line 24b from line 24a	24c								
25	Value of employer-provided vehicle (applies only if 100% of									
	annual lease value was included									
	on Form W-2—see instructions)	25								
26	Add lines 23, 24c, and 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								
Sec	tion D—Depreciation of Vehicles (Use this section only if you owned the vehicle and								
			(a) Ve	hicle 1		(b)) Vel	hicle 2	
30	Enter cost or other basis (see									
	instructions)	30				1				
31	Enter section 179 deduction									
	(see instructions)	31								
32	Multiply line 30 by line 14 (see									
	instructions if you claimed the section 179 deduction or									
	special allowance)	32								
		32			-					
33	Enter depreciation method and	33								
~	percentage (see instructions) .	- 00								
34	Multiply line 32 by the percentage on line 33 (see instructions)	34								
35	Add lines 31 and 34	35								<u> </u>
36	Enter the applicable limit explained					1				
30	in the line 36 instructions	36								
37	Multiply line 36 by the									
2.	percentage on line 14	37								
38	Enter the smaller of line 35									
	or line 37. If you skipped lines									
	36 and 37, enter the amount									
	from line 35. Also enter this amount on line 28 above .	38								
	amount on me zo above .	30								

Form 2106-EZ	
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Department of the Treasury Internal Revenue Service (99)

Unreimbursed Employee Business Expenses

OMB No. 1545-0074
2005
Attachment Sequence No. 54A

► 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 for this purpose).

• If you are claiming vehicle expense, you are using the standard mileage rate for 2005.

Caution: You can use the standard mileage rate for 2005 only if: (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, or (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

Part I Figure Your Expenses

1	Vehicle expense using the standard mileage rate. Complete Part II and then go to line 1a below.		
а	Multiply business miles driven before September 1, 2005, by 40.5¢ (.405)		
b	Multiply business miles driven after August 31, 2005, by 48.5¢ (.485)		
с	Add lines 1a and 1b	1c	
2	Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2	
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3	
4	Business expenses not included on lines 1c through 3. Do not include meals and entertainment	4	
5	Meals and entertainment expenses: $\qquad \qquad	5	
6	Total expenses. Add lines 1c through 5. Enter here and on Schedule A (Form 1040), line 20. (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.

7	When did you place your vehicle in service for business use? (month, day, year)	
---	---	--

8 Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used your vehicle for:

For F	Paperwork Reduction Act Notice, see page 3.	Cat. No. 20604Q		Form 2106-EZ (2005)
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-duty hours?			. 🗌 Yes 🗌 No
9	Do you (or your spouse) have another vehicle available for persona	ll use?		. 🗌 Yes 🗌 No
	a Business b Commuting (see instructions		c Other	

		(99)	
Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0145	Notice to Shareholder or Long-Term Capita	
	2005	For calendar year 2005, or oth regulated investment compa real estate investment to	ny (RIĆ) or the
	0.400	beginning, 2	
	Form 2439	ending, 2	20
Identification number of RIC or REIT	1a Total undistributed	long-term capital gains	Сору А
Shareholder's identifying number	1b Unrecaptured sec	tion 1250 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	
			For Instructions
	2 Tax paid by the R	IC or REIT on the box 1a gains	and Paperwork Reduction Act Notice, see back of Copies A and D.
Form 2439	Cat No. 11858E	Department of the Treasury	Internal Revenue Service

Form **2439**

Cat. No. 11858E

Department of the Treasury - Internal Revenue Service

	2441	1	Child an	d Dependent	Care	Expenses			OMB No. 1545	-0074
orm				 Attach to For 		•			200	5
Depar	tment of the Treasur	y (00)		 See separate in 					Attachment Sequence No	21
	e(s) shown on For				30000013.	•		Your soci	ial security numb	
Bef	ore you beg	i n: You n	eed to understand t	he following term	s. See D	efinitions on p	bage [.]	1 of the	instructions.	
D	ependent C	are Bene	fits	 Qualifying 	Person(s)		• Qı	alified Expe	enses
Pa			ganizations Who Pr		—You mι	ist complete t	his pa	art.		
1	(a) Care provi name	der's	(number street a	(b) Address apt. no., city, state, and 2	7IP code)	(c) Identify (SSN	/ing nur or EIN)	nber	(d) Amount pai	
						(00.1	0. 2			
			1			Complete only	, Dort			
			id you receive dent care benefits?							
		uepend		Yes —		 Complete Par 	t III or	n the bac	k next.	
			vided in your home, you		nent taxes.	See the instruct	tions fo	or Form 1	1040, line 62.	
			and Dependent C					41 1 4		
2	Information a		qualifying person(s).	If you have more t			-		alified expenses	VOL
	Fi		qualitying person's name	Last	(b) (Qualifying person's so security number	ocial	incurred a	and paid in 2005 the listed in column	for the
								persor		
3	Add the amo	unts in co	lumn (c) of line 2. Do n	ot enter more than	\$3,000 for	r one qualifying				
Ŭ	person or \$6	,000 for tw	vo or more persons. If y	ou completed Part	III, enter th		3			
4			ome. See instructions				4			
5			enter your spouse's e he instructions); all oth				5			
6			ine Q 4 or E				6			
7			Form 1040, line 38 .				_			
8	Enter on line	8 the dec	imal amount shown be	elow that applies to	the amou	unt on line 7				
	If line	7 is:		If line 7 is:						
	Over	But not over	Decimal amount is	-	ut not ver	Decimal amount is				
	\$0)—15,000	.35	\$29,000—31	,000	.27				
		—17,000	.34	31,000—33	,	.26				
)—19,000	.33	33,000-35	-	.25	8		×	•
)—21,000)—23,000	.32 .31	35,000—37 37,000—39	-	.24 .23				
)—25,000)—25,000	.31	39,000—41		.23				
)—23,000)—27,000	.29	41,000-43	-	.22				
)—29,000)—29,000	.28	43,000—No	-	.20				
9	Multiply line the instruction	-	decimal amount on line		-		9			
10			Form 1040, line 46, m				10			
11	Credit for c	hild and o	dependent care expe	nses. Enter the sn	naller of li	ne 9 or line 10	44			
_	here and on	104	0, line 48				11			

For Paperwork Reduction Act Notice, see page 4 of the instructions. Cat. No. 11862M Form 2441 (2005)

Form	2441 (2005)	Page 2
Pa	rt III Dependent Care Benefits	
12	Enter the total amount of dependent care benefits you received in 2005. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	12
13	Enter the amount forfeited or carried forward to 2006, if any (see the instructions)	13
14	Subtract line 13 from line 12	14
15 16 17 18	Enter the total amount of qualified expenses incurred in 2005 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	
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) Enter the smaller of line 19 or 22 Enter the amount from line 23	23
25 26 27	Excluded benefits. Subtract line 25 from line 24. If zero or less, enter -0- Taxable benefits. Subtract line 26 from line 21. If zero or less, enter -0 Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, enter "DCB"	26
	To claim the child and dependent care	

credit, complete lines 28-32 below.

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

Form **2441** (2005)

Form **34668** Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

Investment Credit

OMB No. 1545-0155

2005

► Attach to your tax return.

Attachment Sequence No. **52**

Identifying number

Par	t 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. Note: This election applies to the current tax year and to		
	all later tax years. You may not revoke this election without IRS consent \ldots \blacktriangleright		
	Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown		
	(*For property located in the Gulf Opportunity Zone, multiply by applicable percentage in the instructions.):		
	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 for periods ending before January 1, 2006. Basis of property using solar or geothermal		
	energy placed in service during the tax year (see instructions) $\frac{1}{2}$ × 10% (.10)	2	
3	Energy credit for periods ending after December 31, 2005:		
а	Basis of property using geothermal energy placed in service during		
	the tax year (see instructions) \$×10% (.10) 3a	_	
b	Basis of property using solar illumination or solar energy placed in service		
	during the tax year (see instructions) \$ × 30% (.30) 3b	-	
	Qualified fuel cell property (see instructions):		
С	Basis of property installed during the tax year \$		
d			
a	Kilowatt capacity of property in c above ►		
•	Enter the lesser of line 3c or 3d		
C	Qualified microturbine property (see instructions):	-	
f	Basis of property installed during the tax		
•	year \$		
g	Kilowatt capacity of property in f		
-	above ▶		
h	Enter the lesser of line 3f or 3g		
i	Total. Add lines 3a, 3b, 3e, and 3h	3i	
4	Qualifying advanced coal project credit for periods ending after August 8, 2005 (see instructions):		
а	Basis of qualified investment in integrated gasification combined cycle property		
	placed in service during the tax year \$	-	
b	Basis of qualified investment in property other than in a above placed in service during the tay year \$ 4 b		
-		4c	
	Total. Add lines 4a and 4b		
5	Qualifying gasification project credit for periods ending after August 8, 2005 (see instructions). Basis of qualified investment in property placed in service during the tax year \$20% (.20)	5	
6	Credit from cooperatives. Enter the unused investment credit from cooperatives	6	
7	Current year credit. Add lines 1b through 6	7	

For Paperwork Reduction Act Notice, see instructions.



Name(s) shown on return

General Business Credit

OMB No. 1545-0895

► See instructions.

► Attach to your tax return.

Attachment Sequence No. 22 Identifying number

Part I Current Year Credit

1a Inv	vestment credit (Form 3468)	1a	
	ork opportunity credit (Form 5884)	1b	
	elfare-to-work credit (Form 8861)	1c	
	redit for increasing research activities (Form 6765)	1d	
e Lo	w-income housing credit (Form 8586)	1e	
f En	hanced oil recovery credit (Form 8830).	1f	
	sabled access credit (Form 8826).	1g	
-	enewable electricity production credit (Form 8835, Section A only)	1h	
	dian employment credit (Form 8845).	1i	
	edit for employer social security and Medicare taxes paid on certain employee tips (Form 8846)	1j	
-	rphan drug credit (Form 8820)	1k	
	ew markets credit (Form 8874).	11	
	redit for small employer pension plan startup costs (Form 8881)	1m	
	redit for employer-provided child care facilities and services (Form 8882).	1n	
	ualified railroad track maintenance credit (Form 8900)	10	
	odiesel and renewable diesel fuels credit (Form 8864)	1p	
	w sulfur diesel fuel production credit (Form 8896)	1q	
	stilled spirits credit (Form 8906)	1r	
s No	proconventional source fuel credit (Form 8907).	1s	
t En	nergy efficient home credit (Form 8908)	1t	
	ternative motor vehicle credit (Form 8910)	1u	
	ternative fuel vehicle refueling property credit (Form 8911).	1v	
	redit for contributions to selected community development corporations (Form 8847).	1w	
	ans-Alaska pipeline liability fund credit (see instructions)	1x	
	eneral credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1y	
		1z	
z Gr	redits for employers affected by Hurricane Katrina, Rita, or Wilma (Form 5884-A)	12	
Сι	urrent year credit. Add lines 1a through 1z	2	
Pa	assive activity credits included on line 2 (see instructions)	3	
I Su	ubtract line 3 from line 2	4	
5 Pa	assive activity credits allowed for 2005 (see instructions)	5	
G Ca	arryforward of general business credit to 2005. See instructions for the schedule to attach	6	
	arryback of general business credit from 2006 (see instructions)	7	
3 Ci	urrent year credit. Add lines 4 through 7	8	

Form 3800 (2005) Page 2 Part II **Allowable Credit** 9 9 Regular tax before credits (see instructions) 10 Alternative minimum tax (see instructions) 10 11 Add lines 9 and 10 11 12a 12a Foreign tax credit 12b b Credits from Form 1040, lines 48 through 54 12c c Possessions tax credit (Form 5735, line 17 or 27) 12d d Nonconventional source fuel credit (Form 8907, line 23) 12e Other specified credits (see instructions) е 12f **f** Add lines 12a through 12e 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 16 17 17 Enter the greater of line 15 or line 16 18 Subtract line 17 from line 13. If zero or less, enter -0-18 Credit allowed for the current year. Enter the smaller of line 8 or line 18 here and on Form 19 1040, line 55; 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. Individuals, estates, and trusts: See instructions if claiming the research credit. C corporations: 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 Schedule A-Additional General Business Credit Allowed by Code Section 38(c)(2) (Before Repeal by the Revenue Reconciliation Act of 1990)—Only Applicable to C Corporations 20 Enter the portion of the credit shown on line 6 that is attributable to the regular investment credit 20 under section 46 (before amendment by the Revenue Reconciliation Act of 1990) 21 21 Tentative minimum tax (from line 16) 22 22 23 23 Enter the amount from line 18 **24** Enter the portion of the credit shown on line 8 that is not attributable

	to the regular investment credit under section 46 (before amendment by the Revenue Reconciliation Act of 1990) 24 24	_	
25	Subtract line 24 from line 23. If zero or less, enter -0	25 26	
26 27	Subtract line 25 from line 20. If zero or less, enter -0- For purposes of this line only, refigure the amount on Form 4626, line For purposes of this line only, refigure the amount on Form 4626, line Image: Comparison of the second seco	20	
	10, by using zero on Form 4626, line 6, and enter the result here . 27	-	
28	Multiply line 27 by 10% (.10)	28	
29	Net income tax (from line 13)	29	
30	Enter the amount from line 19	30	
31	Subtract line 30 from line 29	31	
32	Subtract line 28 from line 31	32	
33	Enter the smallest of line 22, line 26, or line 32.	33	
34	Subtract line 33 from line 21	34	
35	Enter the greater of line 15 or line 34	35	
36	Subtract line 35 from line 29. Also enter this amount on line 19 instead of the amount previously figured on that line. Write "Sec. 38(c)(2)" next to your entry on line 19	36	

Form 3800 (2005)

Form 3903	
Department of the Treasury Internal Revenue Service	
Name(s) shown on Form 10)40

Moving Expenses

► Attach to Form 1040.

OMB No. 1545-0074

Attachment Sequence No. 62

Your social security number

 Before you begin:
 √ See the Distance Test and Time Test in the instructions to find out if you can deduct your moving expenses.

 √ See Members of the Armed Forces on back, if applicable.

1	Transportation and storage of household goods and personal effects (see instructions)	1	
2	Travel (including lodging) from your old home to your new home (see instructions). Do not include the cost of meals	2	
3	Add lines 1 and 2	3	
4	Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is not included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code P	4	
5	Is line 3 more than line 4?		
	No. You cannot deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7.		
	Yes. Moving expense deduction. Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26	5	

General Instructions

What's New

For 2005, the standard mileage rate for using your vehicle to move to a new home is 15 cents a mile (22 cents a mile after August 31, 2005).

Purpose of Form

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

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

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

Who Can Deduct Moving Expenses

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



Members of the Armed Forces may not have to meet these tests. See instructions on back.

Distance Test

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

You do not have to meet the distance test if you are in the Armed Forces and the move is due to a permanent change of station (see instructions on back).



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

Dista	ance Test Worksheet	Keep a Copy for Your Records
1.	Number of miles from your old home to your new workplace	1. miles
2.	Number of miles from your old home to your old workplace	2. miles
3.	Subtract line 2 from line 1. If zero or less, enter -0 Is line 3 at least 50 miles? Is line 3 at least 50 miles? Yes. You meet this test. No. You do not meet this test. You cannot deduct your moving expenses. Do not one of the set.	

For Paperwork Reduction Act Notice, see back of form.



Department of the Treasury

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

Sequence No. 23

Attachment

Name (as shown on your income tax return)

Taxpayer identification number

Caution: • Claims for diesel fuel and kerosene (other than kerosene used in aviation) used on a farm for farming purposes on new lines 3e and 4c are made only by the ultimate purchaser after September 30, 2005. • Claims on lines 5 and 8 for aviation-grade kerosene can be made only for uses or sales before October 1, 2005. See line 14 and the worksheets in the instructions for claims for kerosene used in aviation after September 30, 2005. There are two credit rates in effect for most fuels during 2005. The * rate is applicable after Sept. 30, 2005. Nontaxable Use of Gasoline 1 (d) Amount of credit (e) CRN (a) Type of use (b) Rate (c) Gallons a Off-highway business use of gasoline \$.184/.183* \$ 362 h Use of gasoline on a farm for farming purposes .184/.183' Other nontaxable use of gasoline С .184/.183* Nontaxable Use of Aviation Gasoline 2 (d) Amount of credit (a) Type of use (b) Rate (c) Gallons (e) CRN **a** Use in commercial aviation (other than foreign trade) \$ \$.15 354 **b** Other nontaxable use .194/.193* 324 Nontaxable Use of Undyed Diesel Fuel 3 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 an explanation; check here Caution: Claims for diesel fuel used on a farm for farming purposes are made only by the ultimate purchaser on line 3e (d) Amount of credit (a) Type of use (b) Rate (c) Gallons (e) CRN after September 30, 2005. а Nontaxable use \$.244/.243* \$ 360 **b** Use in trains, January 1, 2005 – June 30, 2005 .21 353 Use in trains, July 1, 2005 - December 31, 2005 С .22 d Use in certain intercity and local buses .17 350 е Use on a farm for farming purposes after Sept. 30, 2005 .243 360 Nontaxable Use of Undved Kerosene (Other Than Aviation-Grade Kerosene and Kerosene Used in Aviation) 4 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 an explanation; check here Caution: Claims for kerosene used on a farm for farming purposes are made only by the ultimate purchaser on line 4c after September 30, 2005. See the instructions for an (b) Rate (c) Gallons (d) Amount of credit (e) CRN (a) Type of use exception for kerosene used in aviation. \$ 346 а Nontaxable use \$.244/.243 **b** Use in certain intercity and local buses .17 350 346 243 c Use on a farm for farming purposes after Sept. 30, 2005 5 Nontaxable Use of Aviation-Grade Kerosene Before Oct. 1, 2005 Claimant certifies that the aviation-grade kerosene did not contain visible evidence of dve. Exception. If any of the aviation-grade kerosene included in this claim did contain visible evidence of dye, attach a detailed explanation and check here . Caution: Line 5 applies to claims for aviation-grade kerosene before October 1, 2005. See line 14 and the worksheets in the instructions for kerosene used in aviation after September 30. 2005. (b) Rate (c) Gallons (d) Amount of credit (e) CRN (a) Type of use **a** Use in commercial aviation (other than foreign trade) \$.175 \$ 355 b Other nontaxable use .219 369 .044 Use in foreign trade 377 С Sales by Registered Ultimate Vendors of Undyed Diesel Fuel Registration No. ► 6 Claimant certifies that it 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 make the claim. 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 an explanation and check here Caution: Registered ultimate vendors cannot make claims for diesel fuel sold for use on a farm for farming purposes after Sept. 30, 2005. (a) Type of use (b) Rate (c) Gallons (d) Amount of credit (e) CRN a Use on a farm for farming purposes before Oct. 1, 2005 \$.244 \$ 360 Use by a state or local government .244/.243* b c Use in certain intercity and local buses 350 .17

For Paperwork Reduction Act Notice, see the instructions.

7	Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Aviation-Grade Kerosene and Kerosene Used in Aviation) Registration No. ►								
	Claimant certifies that it sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. 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 an explanation and check here								
	Caution: Registered ultimate vendors cannot make claims for kerosene sold for use on a farm for farming purposes after September 30, 2005.								
		(a) Type of use	(b) Rate	(c) Galle	ons	(d) Amount of cree	dit	(e) CRN	
а	Use on a farm for farming purposes before Oct. 1, 2005		\$.244)	\$			
b	Use by a state or local government		.244/.243*		_ }			346	
С	Sales from a blocked pump		.244/.243*		J				
d	Use in certain intercity and local buses		.17					350	
8	Sales by Registered Ultimate Vendors of Aviation-Grade								
	Claimant sold the aviation-grade kerosene at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to make the claim.								
	Caution: Line 8 applies to claims for aviation-grade kerosene before October 1, 2005. See line 14 and the worksheets in the instructions								
	for sales of kerosene for use in aviation after September 30, 2005.								
		(a) Type of use	(b) Rate	(c) Gallo	ons	(d) Amount of cree	lit	(e) CRN	
а	Use in commercial aviation (other than foreign trade)		\$.175			\$		355	
b	Other nontaxable use		.219)				
С	Use on a farm for farming purposes		.219		_ {			369	
d	Use by a state or local government		.219		_ J				
9	Sales by Registered Ultimate Vendors of Gasoline Registration No. ►								
	Claimant sold the gasoline at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax buyer, or has obtained written consent of the buyer to make the claim; and obtained an unexpired certificate from the buyer and has not to believe any information in the certificate is false. See the instructions for additional information to be submitted.								
			(b) Rate	(c) Gallo	ons	(d) Amount of crea	lit	(e) CRN	
а	Use by a nonprofit educational organization		\$.184/.183*			\$			
b	Use by a state or local government		.184/.183*					362	
10	Sales by Registered Ultimate Vendors of Aviation	Gasoline	Re	gistratio	n No). ►			
	Claimant sold the aviation gasoline at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of to the buyer, or has obtained written consent of the buyer to make the claim; and obtained an unexpired certificate from the buyer and has reason to believe any information in the certificate is false. See the instructions for additional information to be submitted.							s no	
			(b) Rate	(c) Gallons		(d) Amount of credit		(e) CRN	
а	Use by a nonprofit educational organization		\$.194/.193*			\$		324	
b	se by a state or local government		.194/.193*						
11	Nontaxable Use of Liquefied Petroleum Gas (LPG)	1	(1) — ·			(()	
_		(a) Type of use	(b) Rate	(c) Galle	ons	(d) Amount of cree	lit	(e) CRN	
	Use in certain intercity and local buses		\$.062			\$		352	
	Use in qualified local buses or school buses		.136					361	
	Other nontaxable use		.136					395	
12	Alcohol Fuel Mixture Credit	I Fuel Mixture Credit Registration No. ►							
	Claimant produced an alcohol fuel mixture by mixing taxable fuel with alcohol. The alcohol fuel mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant.								
			(b) Rate	(c) Gallons		(d) Amount of cree	dit	(e) CRN	
а	Alcohol fuel mixtures containing ethanol		\$.51			\$		393	
b	Alcohol fuel mixtures containing alcohol (other than ethano	I)	.60					394	
13	Biodiesel Mixture Credit			Registration No. ►					
Claimant produced a biodiesel mixture by mixing diesel fuel with biodiesel. The biodiesel mixture was sold by the claimant use as fuel or was used as a fuel by the claimant. Claimant has a certificate from the producer or importer of the biodiese the percentage of biodiesel and agri-biodiesel in the product, and has no reason to believe the information is false. See t line 13 to see if you must attach the certificate.								identifies ctions for	
			(b) Rate	(c) Gallons		(d) Amount of cree	dit	(e) CRN	
а	Biodiesel (other than agri-biodiesel) mixtures		\$.50			\$		388	
b	-biodiesel mixtures		1.00					390	
14	Kerosene For Use in Aviation After September 30, 2005. See the instructions for worksheets to figure the amount of								
						(d) Amount of cree	lit	(e) CRN	
а	Use in commercial aviation (other than foreign trade)					\$		355	
b	Sales by registered ultimate vendors							369	
15	Total income tax credit claimed. Add lines 1 through 14, column (d). Enter here and on Form 1040, line 70 (also check box b on line 70); Form 1120, line 32f(2); Form 1120-A, line								
	$28f(2)$; Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns. \blacktriangleright 15					\$			
Form 4562									
--									
(Rev. January 2006)									
Department of the Treasury Internal Revenue Service									
Name(s) shown on return									

Depreciation and Amortization

(Including Information on Listed Property)

2005 Attachment Sequence No. 67

Identifying number

OMB No. 1545-0172

See separate instructions.	Attach to your tax return.

Business or activity to which this form relates

Pai			ertain Property Ur sted property, comp			ı complete Part	۱.	
1	Maximum amount.	See the instruc	tions for a higher limit	for certain bus	sinesses.		1	\$105,000
2			/ placed in service (se				2	
3			perty before reductio		3	\$420,000		
4			ine 3 from line 2. If ze		4			
5	Dollar limitation for separately, see inst		ract line 4 from line 1.			-	5	
-	(a)	Description of pro	perty	(b) Cost (busines	s use only)	(c) Elected cost	t	
6								
7	Listed property. Ent	ter the amoun	t from line 29		. 7			
8			property. Add amour			and 7	8	
9			naller of line 5 or line				9	
10	Carryover of disallo	wed deduction	n from line 13 of your	2004 Form 4	562		10	
11	Business income limita	ation. Enter the s	maller of business incom	e (not less than :	zero) or line :	5 (see instructions)	11	
12			Add lines 9 and 10, b			an line 11	12	
13			2006. Add lines 9 and					
Note			w for listed property.					
Par	t II Special De	preciation Al	owance and Other	Depreciation	n (Do not	include listed pr	oper	ty.) (See instructions.)
14	Special allowance for	r certain aircraft	, certain property with	a long producti	on period, a	and qualified NYL		
	or GO Zone property	other than list	ed property) placed in s	service during t	he tax year	(see instructions)	14	
15			(1) election				15	
16	Other depreciation						16	
Par	t III MACRS D	epreciation	(Do not include list		(See inst	tructions.)		
			;	Section A				
17	MACRS deductions	s for assets pla	aced in service in tax	years beginnin	ng before 2	2005	17	
18			assets placed in servi	ice during the	tax year ir	nto one or more		
	general asset accou							
	Section B—	-Assets Place (b) Month and	d in Service During 2 (c) Basis for depreciation		r Using th	e General Depre	eciati	on System
(a)	Classification of property	year placed in service	(business/investment use only—see instructions)	(d) Recovery period	(e) Conven	tion (f) Metho	d	(g) Depreciation deduction
19a	3-year property							
b	5-year property							
С	7-year property							
	10-year property							
	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	S/L		
i	Nonresidential real			39 yrs.	MM	S/L		
	property				MM	5/L		
		ssets Placed	in Service During 20	005 Tax Year	Using the		recia	tion System
	Class life					5/L		
	12-year			12 yrs.		S/L		
	40-year			40 yrs.	MM	S/L		
Pa	rt IV Summary	(see instructi	ons)					
21	Listed property. En						21	
22			lines 14 through 17, lin					
	Enter here and on th	ne appropriate	lines of your return. Pa	rtnerships and	S corporat	ions—see instr.	22	

23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs

For Paperwork Reduction Act Notice, see separate instructions.

Ра		d Property (In rty used for e								lar tele	phone	s, cert	ain co	nputer	rs, and
		For any vehicle							,	or dedu	cting le	ase exp	oense, d	complet	te only
	24a, 2	4b, columns (a)	through (d	c) of Se	ction Ă,	all of	Section	n B, a	nd Section	on C if	applica	ble.			
		ciation and Ot												_	
24a	Do you have evi	dence to support th		investmei	nt use cla	imed?			24b	lf "Yes,"	is the e	vidence	written?		s 🗌 No
Тур	(a) be of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage		(d) or other basis		(e) is for de siness/in use o	vestmer			(g) ethod/ ivention	Depr	(h) reciation luction	Ele secti	(i) ected on 179 cost
25		e for certain aircraft, n service during the	certain prope				period, a	nd qual							
26		d more than 50%					uaimeu L	105111655	use (see ii	ISLIUCLIOII	s) 25				_
			% %		4011000										
			%												
			%												
27	Property used	d 50% or less ir	n a qualifie	d busin	iess use	:						·			
			%							S/L	_			_	
			%							S/L				_	
			%							S/L				_	
28		in column (h), l									28				
29	Add amounts	in column (i), li									<u> </u>		. 29)	
Con	oplata this sact	ion for vehicles							Vehicles		ownor	" or rel	ated no	rson	
		to your employees													vehicles.
-				(a			b)	,	(c)	1	d)	-	e)	(1	
30		/investment miles		Vehio			icle 2	Ve	hicle 3		icle 4		icle 5	Vehi	
		(do not include co													
31		miles driven during													
32		ersonal (noncom	-												
33	Total miles driv lines 30 throug	ven during the ye Ih 32					,				,				
34	Was the vehic use during off-	le available for p duty hours?	personal	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35	Was the vehic	cle used primari owner or related	ly by a												
36	Is another vehi	cle available for p	personal												
		Section C—Qu		r Empl	overe M	/he D	rovido	Vahia	loo for l	lee by '	 Thoir E	mploy			
	wer these ques	tions to determ owners or relat	ine if you	meet ar	n excep	tion to								oyees w	ho are
37		ain a written po				,	norcon		of vobio	loc inc	ludina	ommul	ting	Yes	No
51	by your emplo				-		-				-		-		
38		n a written policy s													
		tions for vehicles													
39	Do you treat	all use of vehicl	es by emp	oloyees	as pers	onal u	se?.								
40	Do you provid	de more than fiv	ve vehicles	s to you	r emplo	yees,	obtain	inform	nation fro	om youi	r emplo	yees at	oout		
		e vehicles, and													
41		ne requirements c											• •		
De		nswer to 37, 38, tization	39, 40, or	41 IS ")	res," do	not co	omplete	Sectio	on B for t	ine cove	erea ver	licies.			
Fa	rt VI Amor											0)			
	(a)			o) ortization			c) tizable			d) ode	Amor	e) tization	Δmc	(f) ortization 1	for
	Description	of costs	bec				ount			ction	peri	od or		his vear	

	·	begins	amount	section	percentag	e this year
42	Amortization of costs that begin	s during your 2005	tax year (see instructions)):		
43	Amortization of costs that beg	an before your 20	005 tax year		. 43	
44	Total. Add amounts in column	n (f). See the instru	uctions for where to repo	rt	. 44	

Form **46884** (Rev. January 2006) Department of the Treasury Internal Revenue Service Name(s) shown on tax return

Casualties and Thefts

See separate instructions.

► Attach to your tax return.

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

Identifying number

SEC	CTION A—Personal Use Property (Use this or business or for income-produc			sualties and	thefts of p	roperty not (used in a	trade
1	Description of properties (show type, location, and d from the same casualty or theft. Property A	ate ac	quired for each pro	,	separate line f	or each propert	y lost or da	Imagec
	Property B							
	Property C							
	Property D							
					Properties			
			A	В		C	D	
2	Cost or other basis of each property	2						4
3	Insurance or other reimbursement (whether or not you filed a claim) (see instructions)	3						
	Note: If line 2 is more than line 3, skip line 4.							
4	Gain from casualty or theft. If line 3 is more than line 2, enter the difference here and skip lines 5 through 9							
	for that column. See instructions if line 3 includes in-							
	surance or other reimbursement you did not claim, or you received payment for your loss in a later tax year.	4						
	you received payment for your loss in a later tax year.	-						
5	Fair market value before casualty or theft	5						
6	Eair market value ofter ecoupty or theft	6						
6	Fair market value after casualty or theft							
7	Subtract line 6 from line 5	7						
'								1
8	Enter the smaller of line 2 or line 7	8						
9	Subtract line 3 from line 8. If zero or less,							
Ũ	enter -0	9						
10	Casualty or theft loss. Add the amounts on line 9 in o	columr	s A through D			10		
				wine die esteure				
11	Enter the smaller of line 10 or \$100. But if the loss a 24, 2005; Hurricane Rita disaster area after Septemb							
	October 22, 2005, and was caused by that particular	hurric	ane, enter -0-					
12	Subtract line 11 from line 10					12		
	Caution: Use only one Form 4684 for lines 13 throug							
13	Add the amounts on line 12 of all Forms 4684					13		
14	Add the amounts on line 4 of all Forms 4684			· · · ·		14		
15	 If line 14 is more than line 13, enter the difference complete the rest of this section (see instructions). 		and on Schedule L			15		
	• If line 14 is less than line 13, enter -0- here and go		e 16.	}		· · ···		1
	• If line 14 is equal to line 13, enter -0- here. Do no	t com	plete the rest of thi	s section.				
16	If line 14 is less than line 13, enter the difference					16		
17	Add the amounts on line 12 of all Forms 4684 on wh					17		
18	Is line 17 less than line 16?							
	No. Stop. Enter the amount from line 16 on Scher amount from line 16 on the "Other deductions" lin		· /·	9. Estates and	trusts, enter th	ne		
	Yes. Subtract line 17 from line 16.	,				18		
19	Enter 10% of your adjusted gross income from Form	1040.	line 38. Estates ar	nd trusts. see i	nstructions	19		
20	Subtract line 19 from line 18. If zero or less, enter -0-			-		20		
21	Add lines 17 and 20. Also enter the result on Schedule on the "Other deductions" line of your tax return .	A (Fo	rm 1040), line 19. E	states and trus	ts, enter the re	sult		



Attachment Sequence No. 26

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

Identifying number

	Description of properties (show type, location, and dataged from the same casualty or theft. Property A Property B Property C						e line for each	n prope	rty lost or dan
	Property D					Prop	erties		
		-	Α		В	1100	C		D
3	Cost or adjusted basis of each property.	23							
	Insurance or other reimbursement (whether or not								
	you filed a claim). See the instructions for line 3 . Note: If line 23 is more than line 24, skip line 25 .	24							
	Gain from casualty or theft. If line 24 is more than line 23, enter the difference here and on line 32 or line 37, column (c), except as provided in the instructions for line 36. Also, skip lines 26 through 30 for that column. See the instructions for line 4 if line 24 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year.	25							
	Fair market value before casualty or theft	26							
	Fair market value after casualty or theft.	27							
	Subtract line 27 from line 26	28							
	Enter the smaller of line 23 or line 28 Note: <i>If the property was totally destroyed by casualty or lost from theft, enter on line 29 the amount from line 23.</i>	29							
	Subtract line 24 from line 29. If zero or less, enter -0-	30							
	Casualty or theft loss. Add the amounts on line 30. Ent rt II Summary of Gains and Losses (from			line 3			structions). asualties or the	31	
	(a) Identify casualty or theft Casualty or The	ft of P	roperty Hel	d Or	rental or roy property 1e Year o	-	producing employee pr		casualties or the includible in ludible in includib
				()	()	
				()	()	
	Totals. Add the amounts on line 32		· · · └	33 ()	()	
	Combine line 33, columns (b)(i) and (c). Enter the net g		,		,			34	
	is not otherwise required, see instructions								
	Enter the amount from line 33, column (b)(ii) here. Indi on Schedule A (Form 1040), line 27, and enter the ar								
	(Form 1040), line 22. Estates and trusts, partnerships							35	
	Casualty or Theft	of Pro	perty Held	Mor	e Than O	ne Y	ear		
	Casualty or theft gains from Form 4797, line 32 .							36	
				()	()	
				()	(
				00 1		1	1	1	
	Total losses. Add amounts on line 37, columns (b)(i) a) 🗠	38 ()	()	
	Total gains. Add lines 36 and 37, column (c)) . 	• •) 39	
	Total gains. Add lines 36 and 37, column (c) Add amounts on line 38, columns (b)(i) and (b)(ii) .	· · ·) . 	• •) 39 40	
	Total gains. Add lines 36 and 37, column (c)		gain or (loss) I Il others, enter inter the amount erty used as an of your tax return	here. I this ar from employ n. Part	Partnerships mount on Fo income-produ vee on Sched merships (exc	(exce rm 47 ucing p ule A (cept ele	pt electing 97, line 14. property on Form 1040), ecting large		
a b	Total gains. Add lines 36 and 37, column (c) Add amounts on line 38, columns (b)(i) and (b)(ii) . If the loss on line 40 is more than the gain on line 38 Combine line 38, column (b)(i) and line 39, and enter large partnerships) and S corporations, see the note b If Form 4797 is not otherwise required, see instruction Enter the amount from line 38, column (b)(ii) here. Individe Schedule A (Form 1040), line 27, and enter the amount from line 22. Estates and trusts, enter on the "Other deduction."	e: the net below. A bns iduals, er om prope ns" line c cting larg	gain or (loss) I I others, enter the amount erty used as an of your tax return e partnerships, e	here. I this ar from employ n. Part	Partnerships mount on Fo income-produ vee on Sched merships (exc in Form 1065	(exce rm 47 ucing p ule A (ept ele -B, Par	pt electing 97, line 14. property on Form 1040), ecting large t II, line 11.	40 41a	

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

2005 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 2005 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) Date acquired (mo., day, yr.)	(c) 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 12			1	3	
4	Section 1231 gain from install						
5	Section 1231 gain or (loss) fro						
6	Gain, if any, from line 32, fron		•				
7	Combine lines 2 through 6. Er					· · ·	
'	-						1
	Partnerships (except electing instructions for Form 1065, Sch						
	Individuals, partners, S corp from line 7 on line 11 below ar 1231 losses, or they were rec on the Schedule D filed with y	nd skip lines 8 and aptured in an earli	9. If line 7 is a gai ier year, enter the	n and you did not gain from line 7 a	have any prior yea	r section	
8 9	Nonrecaptured net section 12 Subtract line 8 from line 7. If z If line 9 is more than zero, en long-term capital gain on the	ero or less, enter - ter the amount fro	0 If line 9 is zero m line 8 on line 1	o, enter the gain fro 2 below and enter	r the gain from lin	e 9 as a	
Pa	rt II Ordinary Gains ar						
10	Ordinary gains and losses not	```	,	clude property hel	d 1 vear or less):		
					, , , , , , , , , , , , , , , , , , ,		
	1					11	()
11	Loss, if any, from line 7.						
12	Gain, if any, from line 7 or am		••			· · · ⊢	
13	Gain, if any, from line 31					· · · –	
14	Net gain or (loss) from Form 4						
15	Ordinary gain from installment		,				
16	Ordinary gain or (loss) from lik	-					
17	Combine lines 10 through 16						
18	For all except individual 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 38, 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
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.

For Paperwork Reduction Act Notice, see separate instructions.

Form **4797** (2005)

18a

18b

Cat. No. 130861

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 pr		(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 19D	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					
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:					
а	Depreciation allowed or allowable from line 22	25a				
b	Enter the smaller 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 smaller of line 24 or line 26a (see instructions)	26b				
с	Subtract line 26a from line 24. If residential rental property or 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	26e				
f	Section 291 amount (corporations only)	26f				
g	Add lines 26b, 26e, and 26f	26g				
27	If section 1252 property: 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). Soil, water, and land clearing expenses	27a				
a b	Line 27a multiplied by applicable percentage (see instructions)	27b				
	Enter the smaller of line 24 or 27b	27c				
28	If section 1254 property:					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (see instructions) Enter the smaller of line 24 or 28a	28a				
<u>b</u>		28b				
	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		line Ook hefe	ro going to line (20
Sun	mmary of Part III Gains. Complete property columns	Athr	ougn D through		re going to line a	50.
30	Total gains for all properties. Add property columns A through	h D, lin	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 o other than casualty or theft on Form 4797, line 6	or theft	on Form 4684, lin	e 36. Enter the po	ortion from	
Pa	rt IV Recapture Amounts Under Sections 179 (see instructions)	and 2	280F(b)(2) Whe	en Business l	Jse Drops to 5	0% or Less

			(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		

Form 4835	(Crop and Livestock Shares (Not Cash)	me and Expenses Received by Landowner (c so self-employment tax)
Department of the Treasury Internal Revenue Service	► Attach to Form 1040.	See instructions on back.
Name(s) shown on Form 1040)	

OMB No. 1545-0074

vner (or Sub-Lessor)

► Attach to Form 1040. ► See instructions	on back.
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))	2005
	Attachment Sequence No. 37

Your social security number

7

		Employer	ID number (EIN), if a	any
Α	Did you actively participate in the operation of this farm during 2005 (see instructions)?		🗌 Yes	🗌 No
Pa	t I Gross Farm Rental Income—Based on Production. Include amounts converted	to cash	or the equivale	nt.
1	Income from production of livestock, produce, grains, and other crops	1		
2a	Cooperative distributions (Form(s) 1099-PATR) 2a 2b Taxable amount	2b		
	Agricultural program payments (see instructions) 3a 3b Taxable amount	3b		
4	Commodity Credit Corporation (CCC) loans (see instructions):			
а	CCC loans reported under election	4a		
b	CCC loans forfeited	4c		
5	Crop insurance proceeds and Federal crop disaster payments (see instructions):			
а	Amount received in 2005	5b		
с	If election to defer to 2006 is attached, check here > 5d Amount deferred from 2004.	5d		
6	Other income, including Federal and state gasoline or fuel tax credit or refund (see instructions)	6		

	· · · · · · · · · · · · · · · · · · ·
7	Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the
	total here and on Schedule E (Form 1040), line 42

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

8 9 10 11 12 13	Car and truck expenses (see Schedule F instructions). Also attach Form 4562 Chemicals Conservation expenses (see instructions) Custom hire (machine work) . Depreciation and section 179 expense deduction not claimed elsewhere Employee benefit programs other than on line 21 (see Schedule F instructions)	8 9 10 11 12 13	2	6 Supplies 7 Taxes 	21 22a 22b 23 24 25 26 27 28	
	Feed	14 15 16 17 18 19a 19b 20	2	 Outlines	29 30a 30b 30c 30c 30d 30e 30f 30g	
31 32 33	Total expenses. Add lines 8 th Net farm rental income or (los it here and on Schedule E, line If line 32 is a loss, check the bo (see instructions)	ss). Subtract line 40. If the result is box that describes n 8582 to determine ons). If you checked In either case,	31 from line 7. s a loss, you m your investme 	ust go to line 33 nt in this activity tible loss, regardless of which u must complete Form 6198 luctible loss here and on		vestment is at risk. nvestment is not at risk.

For Paperwork Reduction Act Notice, see instructions on back.



Dout

0MB №. 1545-0191

Sequence No. 51

Attach to your tax return.

Identifying number

Attachment

Internal Revenue Service					
Name(s) shown on return	1				

Total Investment Interest Expense

га	Total investment interest Expense		
1 2 3	Investment interest expense paid or accrued in 2005 (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)4aQualified dividends included on line 4a4b	-	
С	Subtract line 4b from line 4a	4c	
d	Net gain from the disposition of property held for investment 4d	-	
е	Enter the smaller 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 2006. Subtract line 6 from line 3. If zero or less, enter -0-	7	

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

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

General Instructions

Purpose of Form

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

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

Who Must File

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

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

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

• You have no other deductible investment expenses.

• You have no disallowed investment interest expense from 2004.

Allocation of Interest Expense

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

Specific Instructions Part I—Total Investment Interest Expense

Line 1

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

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

Investment interest expense does not include any of the following:

• Home mortgage interest.

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

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.

4972 Form 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 5 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 employed	e	Yes	No
	contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (pension	,		
	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		
3	Was this distribution paid to you as a beneficiary of a plan participant who was born before			
	January 2, 1936?	. 3		
4	Were you (a) a plan participant who received this distribution, (b) born before January 2, 1936, and (c) a participant in the plan for at least 5 mere before the planting of	a 4		
	participant in the plan for at least 5 years before the year of the distribution?			
Fo	Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," do not use this			
Sa	form for a 2005 distribution from your own plan	5a		
b	If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Form 497			
D	for a previous distribution received for that participant after 1986? If "Yes," do not use the form for this			
		. 5b		
Par	t II Complete this part to choose the 20% capital gain election (see instructions)			
6	Capital gain part from Form 1099-R, box 3			
7	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 44, 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			
9	Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996			
10	Total taxable amount. Subtract line 9 from line 8			
11	Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0			
12	Adjusted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, skip			
	lines 13 through 16, enter this amount on line 17, and go to line 18			
13	Multiply line 12 by 50% (.50), but do not enter more than \$10,000 . 13			
14	Subtract \$20,000 from line 12. If line 12 is			
. –	\$20,000 or less, enter -0 14 Multiply line 14 by 20% (.20) 15			
15				
16	Minimum distribution allowance. Subtract line 15 from line 13			
17 18	Federal estate tax attributable to lump-sum distribution			
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).			
21	Multiply line 16 by the decimal on line 20			
22	Subtract line 21 from line 11			
23	Multiply line 19 by 10% (.10) . <th.< td=""><td></td><td></td><td></td></th.<>			
24	Tax on amount on line 23. Use the Tax Rate Schedule in the instructions			
25	Multiply line 24 by ten (10). If line 11 is zero, skip lines 26 through 28, enter this amount on line			
00				
26				
27	Tax on amount on line 26. Use the Tax Rate Schedule in the instructions			
28	Multiply line 27 by ten (10) 28			
29	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 44, or Form 1041, Schedule G, line 1b, whichever applies			

For Paperwork Reduction Act Notice, see instructions.



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

OMB	No.	1545-0074

		-	► Attach to Form 1040.		ZUUJ)
	tment of the Treasury		 See separate instructions. 		Attachment	20
	al Revenue Service (99)	additional	tax. If married filing jointly, see instructions.	Vou	Sequence No.	
INdille		auditional	tax. In married ming jointly, see instructions.	Tour		mber
	in Your Address O ou Are Filing This	nly	Home address (number and street), or P.O. box if mail is not delivered to your home	Apt.	no.	
Form	n by Itself and No Your Tax Return	t //	City, town or post office, state, and ZIP code		is is an amended m, check here ►	
	lf you only	owe the	additional 10% tax on early distributions, you may be able to report the	is tax	directly	
		040, line	60, without filing Form 5329. See the instructions for Form 1040, line 60	Э.		
Pa	Complete the 59½, from directly on the second secon	his part i a qualifie Form 104	n Early Distributions f you took a taxable distribution (other than a qualified hurricane distributio d retirement plan (including an IRA) or modified endowment contract (unles 0—see above). You may also have to complete this part to indicate that you early distributions or for certain Roth IRA distributions (see instructions).	s you	are reporting th	nis tax
1	Early distributions	included	in income. For Roth IRA distributions, see instructions	1		
2	Early distributions	include	d on line 1 that are not subject to the additional tax (see instructions).			
	Enter the appropr	iate exc	eption number from the instructions:	2		<u> </u>
3	Amount subject to	o additio	nal tax. Subtract line 2 from line 1	3		
4			$_{ m o}$ (.10) of line 3. Include this amount on Form 1040, line 60 \ldots \ldots	4		
			amount on line 3 was a distribution from a SIMPLE IRA, you may have bunt on line 4 instead of 10% (see instructions).			
Pa	rt II Additiona Complete t	I Tax o his part:	n Certain Distributions From Education Accounts if you included an amount in income, on Form 1040, line 21, from a Cov qualified tuition program (QTP).	verde	Il education sav	/ings
5	Distributions inclu	ded in ir	ncome from Coverdell ESAs and QTPs	5		
6			ine 5 that are not subject to the additional tax (see instructions)	6		
7			nal tax. Subtract line 6 from line 5	7		
8	Additional tax. En	nter 10%	6 (.10) of line 7. Include this amount on Form 1040, line 60	8		
Pa	Complete t	his part	n Excess Contributions to Traditional IRAs if you contributed more to your traditional IRAs for 2005 than is allowal 2004 Form 5329.	ble o	r you had an ar	nount
9	go to line 15 .		utions from line 16 of your 2004 Form 5329 (see instructions). If zero,	9		
10	maximum allowab	le contril	ontributions for 2005 are less than your bution, see instructions. Otherwise, enter -0-			
11	2005 traditional IR	A distrib	utions included in income (see instructions)			
12	2005 distributions	of prior	year excess contributions (see instructions)	13		
13				14		
14 15			tions. Subtract line 13 from line 9. If zero or less, enter -0	15		
16			005 (see instructions)	16		
17			6) of the smaller of line 16 or the value of your traditional IRAs on December			
			tributions made in 2006). Include this amount on Form 1040, line 60	17		
Ра		this part	n Excess Contributions to Roth IRAs if you contributed more to your Roth IRAs for 2005 than is allowable or your 5329.	/ou h	ad an amount o	on line
18	Enter your excess c	ontributio	ns from line 24 of your 2004 Form 5329 (see instructions). If zero, go to line 23	18		
19			ions for 2005 are less than your maximum			
	allowable contribu	ution, se	e instructions. Otherwise, enter -0 19			
20	2005 distributions	from yo	our Roth IRAs (see instructions)			
21	Add lines 19 and			21		
22	-		itions. Subtract line 21 from line 18. If zero or less, enter -0	22		
23			2005 (see instructions)	23 24		
24			S. Add lines 22 and 23	24		
25			6) of the smaller of line 24 or the value of your Roth IRAs on December 31, utions made in 2006). Include this amount on Form 1040, line 60	25		

For Paperwork Reduction Act Notice, see page 6 of the instructions.

Form	5329 (200	J5)				F	Page Z
Pa	rt V	Additional Tax on Excess Contributions to Cov Complete this part if the contributions to your Coverda amount on line 33 of your 2004 Form 5329.		were more than i	s allov	wable or you ha	ad an
26	Enter t go to l	he excess contributions from line 32 of your 2004 Form			26		
27	If the c	ontributions to your Coverdell ESAs for 2005 were less th um allowable contribution, see instructions. Otherwise, er	an the				
28		listributions from your Coverdell ESAs (see instructions)					
29	Add lir	nes 27 and 28			29		
30		ear excess contributions. Subtract line 29 from line 26.			30		
31	Excess	s contributions for 2005 (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 aber 31, 2005 (including 2005 contributions made in 200 line 60	06). Include this an	nount on Form	33		
Pa	rt VI	line 60	hor MSAs		00		
- u		Complete this part if you or your employer contributed had an amount on line 41 of your 2004 Form 5329.		her MSAs for 200	5 thar	ı is allowable o	or you
34		he excess contributions from line 40 of your 2004 Form			34		
35		contributions to your Archer MSAs for 2005 are less that	an the				
		um allowable contribution, see instructions. Otherwise, en					
36		listributions from your Archer MSAs from Form 8853, lir					
37		nes 35 and 36			37		
38	-	ear excess contributions. Subtract line 37 from line 34.			38		
39		s contributions for 2005 (see instructions)			39		
40					40		
41	Decem	onal tax. Enter 6% (.06) of the smaller of line 40 or the smaller of line 40 or the ber 31, 2005 (including 2005 contributions made in 200 line 60	06). Include this an	nount on Form	41		
Pa	rt VII	Additional Tax on Excess Contributions to Heat Complete this part if you, someone on your behat HSAs for 2005 than is allowable or you had an ar	alth Savings Acc If, or your emplo	counts (HSAs) yer contributed	more		
42	Enter t	he excess contributions from line 42 of your 2004 Form	n 5329. If zero, go	to line 47	42		
43	If the c	contributions to your HSAs for 2005 are less than the max ble contribution, see instructions. Otherwise, enter -0-	ximum				
44	2005 di	stributions from your HSAs from Form 8889, line 14	44				
45	Add lir	nes 43 and 44			45		
46	Prior y	ear excess contributions. Subtract line 45 from line 42.	If zero or less, ente	er-0	46		
47					47		
48					48		
49		nal tax. Enter 6% (.06) of the smaller of line 48 or the value on g 2005 contributions made in 2006). Include this amount on F			49		
Par	t VIII	Additional Tax on Excess Accumulation in Qua Complete this part if you did not receive the minimum					
50	Minim	um required distribution for 2005 (see instructions) .			50		
51		nt actually distributed to you in 2005			51		
52		ict line 51 from line 50. If zero or less, enter -0			52		
53 Sign		onal tax. Enter 50% (.50) of line 52. Include this amoun			53		
SIG	nature.	Complete only if you are filing this form by itself Under penalties of perjury, I declare that I have examined this form, inclu			and to	the best of my know	vledae
Ple Sig Hei		and belief, it is true, correct, and complete. Declaration of preparer (othe	r than taxpayer) is based	d on all information of w	hich pre	aparer has any know	/ledge.
		Your signature		Date			
Paic Prei	d barer's	Preparer's signature	Date	Check if self- employed	Prepa	arer's SSN or PTIN	
	Only	Firm's name (or yours if self-employed),		EIN			
200	,	address, and ZIP code		Phone no.	()	

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Work Opportunity Credit

OMB No. 1545-0219

Attachment

► Attach to your tax return.

Identifying number

Name(s) shown on return

Part I	Current Year C	redit (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 began work for you before the applicable date in the instructions, are certified (if required) as members of a targeted group, and:				
а	Worked for you a	at least 120 hours bu	t fewer than 400 hours \$	1a	
b	b Worked for you at least 400 hours				
2	Add lines 1a and 1b. You must subtract this amount from your deduction for salaries and wages			2	<u> </u>
3	Work	If you are a—	Then enter the total of the current year credits from-		
	opportunity credits from pass-through	a Shareholder . b Partner		3	
	entities:		Schedule K-1 (Form 1041), box 13, code F		
4	cooperatives, r	egulated investme	2 and 3. (S corporations, partnerships, estates, trusts, nt companies, and real estate investment trusts, see	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:		
٠	Individuals. Enter the amount from Form 1040, line 44		
•	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		
٠	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	Foreign tax credit	_	
b		_	
С	Possessions tax credit (Form 5735, line 17 or 27)	_	
d	Nonconventional source fuel credit (Form 8907, line 23) 8d	_	
е	Other specified credits (see instructions)		
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 55; 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 instructions.

► Attach to your tax return.

OMB No. 1545-1978

Attachment Sequence No. 77A Identifying number

SECTION A. Employee Retention Credit (see instructions)

1 a	Employers affected by Hurricane Katrina, enter the total qualified wages paid or incurred after August 28, 2005, and before January 1, 2006, while the business was inoperable .	1a	_		
b	Employers affected by Hurricane Rita, enter the total qualified wages paid or incurred after September 23, 2005, and before January 1, 2006, while the business was inoperable	1b			
с	Employers affected by Hurricane Wilma, enter the total qualified wages paid or incurred after October 23, 2005, and before January 1, 2006, while the business was inoperable	1c			
d	Add amounts from lines 1a, 1b, and 1c	1d	-		
2	Enter 40% of line 1d. You must subtract this amount from your deand wages	eduction for salaries	2		
3	Employee retention credit(s) from pass-through ontitios;If you are a—Then enter the total of the current y Schedule K-1 (Form 1120S), box 13 Schedule K-1 (Form 1065), box 15, Schedule K-1 (Form 1041), box 13,	3, code F, G, or U code F, G, or U	3		
	d Patron Written statement from cooperative				
4	Current year credit. Add lines 2 and 3. Report this amount on Form have a credit from Section B, see instructions. S corporations, patrusts, cooperatives, regulated investment companies, and real trusts, see instructions	artnerships, estates, I estate investment	4		
SEC	CTION B. Hurricane Katrina Housing Credit (see instructions)				
5	Enter the value (up to \$600 per month per employee) of qualifie in-kind to qualified employees during the tax year from January 1, 2 2006 (see instructions)	2006, through July 1,	5		
6	Enter 30% of line 5. You must subtract this amount from your deductive wages	ction for salaries and	6		
7	Hurricane Katrina housing credit(s) from pass-through entities;If you are a—Then enter the total of the current y Schedule K-1 (Form 1120S), box 13 Schedule K-1 (Form 1065), box 15, 	3, code F, G, or U code F, G, or U	7		
8	Current year credit. Add lines 6 and 7. Report this amount on Form have a credit from Section A, see instructions. S corporations, patrusts, cooperatives, regulated investment companies, and real trusts, see instructions	n 3800, line 1z. If you artnerships, estates, I estate investment	8		
				- E001 A (

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625 Form (Rev. January 2006) Department of the Treasury Device (99) Name(s) shown on Form 1040

Alternative Minimum Tax—Individuals

► See separate instructions.

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074 2005

Attachment Sequence No. 32

	Your social	security	number
	1	1	
	1	1	
how to comple	te each l	ine)	

Par	t I Alternative Minimum Taxable Income (See instructions for how to comple	ete ea	ch line.)		
1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 (minus any amount on Form				
	8914, line 2), and go to line 2. Otherwise, enter the amount from Form 1040, line 38 (minus any amount				
	on Form 8914, line 2), and go to line 7. (If less than zero, enter as a negative amount.)	1			
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 21/2 % of Form 1040, line 38.	2			
3	Taxes from Schedule A (Form 1040), line 9	3			
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	4			
5	Miscellaneous deductions from Schedule A (Form 1040), line 26	5			
6	If Form 1040, line 38, is over \$145,950 (over \$72,975 if married filing separately), enter the amount from				
-	line 9 of the Itemized Deductions Worksheet on page A-9 of the Instructions for Schedules A & B				
	(Form 1040)	6 (
7	Tax refund from Form 1040, line 10 or line 21 . . <th .<="" <="" th=""><th>7 (</th><th></th><th></th></th>	<th>7 (</th> <th></th> <th></th>	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	Exercise of incentive stock options (excess of AWT income over regular tax income)	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			
20	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		25			
23 26	Other adjustments, including income-based related adjustments	26			
20 27	Alternative tax net operating loss deduction	27 (
	Alternative tax het operating loss deduction	ľ			
20	28 is more than \$191,000, see page 7 of the instructions.)	28			
Par					
29	Exemption. (If this form is for a child under age 14, see page 7 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 over the amount shown above for your filing status, see page 7 of the instructions.				
30	Subtract line 29 from line 28. If zero or less, enter -0- here and on lines 33 and 35 and stop here	30			
31	If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends				
	on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT if nearange), complete Bart III on the back and enter the amount from line 55 bars				
	for the AMT, if necessary), complete Part III on the back and enter the amount from line 55 here. • All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26).	31			
	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			

32	Alternative minimum tax foreign tax credit (see page 7 of the instructions)
33	Tentative minimum tax. Subtract line 32 from line 31
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040,

line 47). If you used Schedule J to figure your tax, the amount for line 44 of Form 1040 must be refigured Alternative minimum tax. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 35

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. . . .

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35

Pa	rt III Tax Computation Using Maximum Capital Gains Rates		
36	Enter the amount from Form 6251, line 30	36	
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see page 9 of the instructions)		
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see page 9 of the instructions) 38		
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary)		
40	Enter the smaller of line 36 or line 39	. 40	
41	Subtract line 40 from line 36	41	
42	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26 Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result		
43	Enter: • \$59,400 if married filing jointly or qualifying widow(er), • \$29,700 if single or married filing separately, or • \$39,800 if head of household.	_	
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0		
45	Subtract line 44 from line 43. If zero or less, enter -0	_	
46	Enter the smaller of line 36 or line 37	_	
47	Enter the smaller of line 45 or line 46		
48	Multiply line 47 by 5% (.05)	• 48	
49	Subtract line 47 from line 46 49		
50	Multiply line 49 by 15% (.15)	► <u>50</u>	
	If line 38 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 51.		
51	Subtract line 46 from line 40 51		
52	Multiply line 51 by 25% (.25)	► <u>52</u>	
53	Add lines 42, 48, 50, and 52	. 53	
54	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26 Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	ie _	
55	Enter the smaller of line 53 or line 54 here and on line 31	. 55	

Form 6251 (2005) (Rev. 1-2006)

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.

OMB No. 1545-0228
2005
Attachment
Sequence No. 79

Identifying number

		1	
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		🗌 No
4	Was the property you sold to a related party a marketable security? If "Yes," complete Part III complete Part III for the year of sale and the 2 years after the year of sale	. If "No,″ ∏ Yes	🗌 No
Par			
5	Selling price including mortgages and other debts. Do not include interest whether stated or unstated	5	
6	Mortgages, debts, and other liabilities the buyer assumed or took		
0	the property subject to (see instructions)		
7	Subtract line 6 from line 5 7		
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) 12		
13	Add lines 10, 11, and 12	13	
14	Subtract line 13 from line 5. If zero or less, do not 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	15	
	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	•		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	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). Do not include 23		
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) t III Related Party Installment Sale Income. Do not complete if you received the fin	26	V VOOR
27	Name, address, and taxpayer identifying number of related party		
28	Did the related party resell or dispose of the property ("second disposition") during this tax year?	☐ Yes	No
29	If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the		
	met. Check the box that applies.	3	
а	□ The second disposition was more than 2 years after the first disposition (other than dispositions		
	of marketable securities). If this box is checked, enter the date of disposition (month, day, year)	/ /	
b	The first disposition was a sale or exchange of stock to the issuing corporation.		
C	The second disposition was an involuntary conversion and the threat of conversion occurred	after the first dispos	sition.
d	 The second disposition occurred after the death of the original seller or buyer. It can be established to the satisfaction of the Internal Revenue Service that tax avoidance w 	a not a principal p	IFDOOO
е	for either of the dispositions. If this box is checked, attach an explanation (see instructions).		urpose
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 smaller of line 30 or line 31	32 33	+
33	Total payments received by the end of your 2005 tax year (see instructions)	33	
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 Enter the part of line 35 that is ordinary income under the recapture rules (see instructions)	36	+
37	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions)	37	
	Denormark Reduction Act Nation and have a set of the se	I I	2 (0005)

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.

2005
Attachment
Sequence No. 82

Identifying number

								_			
Chec	k all applicable boxes (see instr	,								ccount election	
Par	t I Section 1256 Co			ddle-by-straddle id to Market	dentification el	ection	DL	Net section	1 1256	contracts loss ele	ection
	(a) Identification of							(b) (Loss)	<u> </u>	(c) Gain	
	(u) luonimoution e							(b) (E033)	;		<u> </u>
1											
							+				
2	Add the amounts on line 1 in	columns (b) and (c)			2	()	
3	Net gain or (loss). Combine lin								3		<u> </u>
4	Form 1099-B adjustments. Se						•		4		
5	Combine lines 3 and 4						·		5		
	Note: If line 5 shows a net gain instructions.	n, skip line	6 and enter	the gain on line	7. Partnershi	ps and S c	orpo	orations, see			
6	If you have a net section 125								6		-
	carried back. Enter the loss as	s a positiv	e number				•				
7	Combine lines 5 and 6								7		
8	Short-term capital gain or (I line of Schedule D (see instruct								8		
9	Long-term capital gain or (I line of Schedule D (see instruct	oss). Multi	ply line 7 by	y 60% (.60). Ent	ter here and	include on	the	appropriate	9		
Par		es From	Straddle	s. Attach a se	eparate sch	edule listi	ing	each straddle	e and	its components	
Sec	tion A—Losses From S	traddles	5							1	
	(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	t (d) Gross sales price (e) Cost or other basis plus expense of sale (f) Loss other basis plus expense of sale other -C			nn (e) (g) than Unrecognized nter gain on nce. offsetting vise, positions		difference. Otherwise, ente		nore er
10											
11a	Enter the short-term portion of Schedule D (see instructions)	of losses fr	om line 10,	column (h), here	e and include	e on the ap	prop	oriate line of	11a	()
b	Enter the long-term portion of Schedule D (see instructions)	f losses fro	om line 10, o	column (h), here	and include	on the ap	prop	oriate line of	11b	()
Sec	tion B—Gains From Str									•	
	(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gi sales			(e) Cost or other basis plus expense of sale			(f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-	
12											
										1	
13a	Enter the short-term portion of Schedule D (see instructions)		om line 12,	column (f), here	and include	on the ap	prop	oriate line of	13a		
b	Enter the long-term portion o Schedule D (see instructions)								13b		
Par	t III Unrecognized G	ains Fro	om Positi	ons Held on	Last Day	of Tax Y	Yea	r. Memo Ent	ry On		
	(a) Description of property		(b) Dat acquire		market value c ess day of tax		t (d) Cost or other basis as adjusted			(e) Unrecognized g If column (c) is mo than (d), enter differ Otherwise, enter	ore rence.
14											
											1

Noncash Charitable Contributions

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

See separate instructions.

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. Donated Property of \$5,000 or Less and Certain Publicly Traded Securities—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 more than \$5,000 (see instructions).

Part	Information on Donated Property—If you need	more space, attach a statement.
1	(a) Name and address of the donee organization	(b) Description of donated property (For a donated vehicle, enter the year, make, model, condition, and mileage.)
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 (see instructions)		(h) Method used to determine the fair market value
Α								
В								
С								
D								
Е								
Part	Part II Partial Interests and Restricted Use Property—Complete lines 2a through 2e if you gave less than an							

Partial Interests and Restricted Use Property—Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).

2a	Enter the letter from Part I that identifies the property for which you gave less than an entire interest ▶	
	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

С	Name and address of each organization to which any such co	ontribution wa	as made in a	prior year	(complete only i	f 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

Name of any person, other than the donee organization, having actual possession of the property

3a	Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated	Yes	No
	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?		
С	Is there a restriction limiting the donated property for a particular use?		

For Paperwork Reduction Act Notice, see page 6 of separate instructions.

Forn	n 8283 (Rev. 12-2	005)									Page 2	
Nam	ne(s) shown on yo	ur income tax return								Identifying numbe	r	
Section B. Donated Property Over \$5,000 (or groups of similar items) for which you publicly traded securities reported in Sec					d a de An a	eduction of more that praisal is generally	an \$5,0 7 requir	00 per item or group ed for property liste	o (excep d in Seo	ot contributions of ction B (see instru-	certain	
		ormation on Don				e completed by	the t	axpayer and/or	the ap	opraiser.		
and **Cc	Art* (cont Art* (cont Collectible includes paintings other similar obje	, sculptures, watercolors	more) 20,000) , prints, drawing ms, jewelry, spo	s, cerami	Qu Ot Int ics, ar	a, dolls, etc., but not a	s, textile urt as de	es, carpets, silver, rare		•		
	,	more than \$500,000,	,	· ·			<u> </u>			(-) American		
5		on of donated property (if ce, attach a separate sta		(d) ii ta		e property was donate sical condition of the p	e overall	II (c) Appraised fair market value				
A B											+	
C											+	
D												
	(d) Date acquire by donor (mo., y		(f) Donor's adjusted	(g) For bargain sales, enter (b) Amount claimed as a						instructions (i) Average trading price of securities		
A B C D												
Pa		payer (Donor) S ing a value of \$5					n Pai	t I above that t	the ap	praisal identifi	es as	
		llowing item(s) include ntifying letter from Pa					0		sed valu	ue of not more tha	in \$500	

 Signature of taxpayer (donor) ►
 Date ►

 Part III
 Declaration of Appraiser

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

Also, I declare that I hold myself out to the public as an appraiser or perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 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 Office of Professional Responsibility.

Sign				
Here	Signature ►	Title 🕨	Date 🕨	
Business	Identifying number			

City or town, state, and ZIP code

Part IV	Donee Acknowledgment-To be	completed by the	e 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 the following date

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

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



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.

Attachment Sequence No. 53 Your social security number

(0)

2

OMB No. 1545-0074

05

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 mortgage credit certificate. Do not 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 2002 credit carryforward from line 18 of your 2004 Form 8396	4	
5	Enter any 2003 credit carryforward from line 16 of your 2004 Form 8396	5	
6	Enter any 2004 credit carryforward from line 19 of your 2004 Form 8396	6	
7	Add lines 3 through 6	7	
8	Enter the amount from Form 1040, line 46	8	
9	Enter the total of the amounts from Form 1040, lines 47 through 52	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	Current year mortgage interest credit. Enter the smaller of line 7 or line 10. Also include this amount in the total on Form 1040, line 54, and check box a on that line	11	
		II	

Part II Mortgage Interest Credit Carryforward to 2006. (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	2004 credit carryforward to 2006. Enter the smaller of line 6 or line 15	16		
17	Subtract line 16 from line 15	17		
18	2003 credit carryforward to 2006. Enter the smaller of line 5 or line 17	18		
19	2005 credit carryforward to 2006. Subtract line 11 from line 3. If zero or less, enter -0	19		
For	Paperwork Reduction Act Notice, see back of form. Cat. No. 62502X		Form 8396	(2005)



Passive Activity Loss Limitations

OMB No. 1545-1008

► See separate instructions.



Interna	ment of the Treasury I Revenue Service (99) (s) shown on return	► Attach to Form 1040 or	Form	1041.		Attachment Sequence No. 8 Identifying numbe	
Par		sive Activity Loss omplete Worksheets 1, 2, and 3 on page 2 before	e com	pleting Part I.			
		tivities With Active Participation (For the definite for Rental Real Estate Activities on page 3 of					
1 a		t income (enter the amount from Worksheet 1,	1a				
b	Activities with ne	et loss (enter the amount from Worksheet 1,	1b	()		
	Prior years unallo 1, column (c)) .	wed losses (enter the amount from Worksheet , 1b, and 1c.	1c) 1d		
Com	mercial Revitaliza	ation Deductions From Rental Real Estate Acti	vities				
b	Prior year unallow Worksheet 2, colu	lization deductions from Worksheet 2, column (a) wed commercial revitalization deductions from umn (b)	2a 2b	()) 2c	(
	Other Passive Acti			<u> </u>	20		/
	Activities with net	t income (enter the amount from Worksheet 3,	3a				
b	Activities with ne	et loss (enter the amount from Worksheet 3,	3b	()		
	Prior years unallow column (c)) .	wed losses (enter the amount from Worksheet 3,	3c	()		
d	Combine lines 3a	, 3b, and 3c			3d		
4	any prior year una Report the losses	, 2c, and 3d. If the result is net income or zero, all I allowed losses entered on line 1c, 2b, or 3c. D o on the forms and schedules normally used and: • Line 1d is a loss, go to Part II.	o not	complete Form 8582.	4		
	tion: If your filing st II or Part III. Instea	 Line 2c is a loss (and line 1d is zero or Line 3d is a loss (and lines 1d and 2c a tatus is married filing separately and you lived with ad, go to line 15. 	are ze	ero or more), skip Parts	II and	I III and go to line	
	t II Special A	Ilowance for Rental Real Estate With Action of the set			r an ex	kample.	
5	Enter the smaller of	f the loss on line 1d or the loss on line 4			5		
6 7	Enter modified adjust	f married filing separately, see page 8	6 7				
8	Subtract line 7 fro	om line 6	8				
9 0	Multiply line 8 by 5 Enter the smaller	50% (.5). Do not enter more than \$25,000. If married of line 5 or line 9			9 10		
Par	t III Special A	Allowance for Commercial Revitalization I er all numbers in Part III as positive amounts. See					
11		uced by the amount, if any, on line 10. If married filin			11		
12					12		
13	Reduce line 12 by	the amount on line 10			13		
14		t of line 2c (treated as a positive amount), line 1	l, or li	ne 13	14		
		sses Allowed					
15 16		if any, on lines 1a and 3a and enter the total wed from all passive activities for 2005. Add			15		

pages 10 and 11 of the instructions to find out how to report the losses on your tax return .

16



Low-Income Housing Credit

See instructions on back.

Attach to your tax return.

OMB No. 1545-0984

Sequence No. 36a Identifying number

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

rent Year	Credit
	rent Year

1 2	Has there been	a decrease in the qualified basis of any buildings since the close of the preceding		
		Yes No If "Yes," enter the building identification numbers (BINs) of the		
	buildings that ha	ad a decreased basis. If you need more space, attach a schedule.		
	(i)	(ii) (iii) (iv)		
3	Current year cre	dit from attached Form(s) 8609-A (see instructions)	3	
4	Low-income hou	using 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	4	
	c Beneficiary	Schedule K-1 (Form 1041), box 13, code C J EIN of pass-through entity		
5	Add lines 3 and	4. See instructions to find out if you complete lines 6 through 17 or file Form 3800	5	
6	Current year cr	redit or passive activity credit (see instructions)	6	

Part II Allowable Credit

7	Regular tax before credits:			
•	Individuals. Enter the amount from Form 1040, line 44]		
•	Corporations. Enter the amount from Form 1120, Schedule J, line 3 Part I, line 1; or the applicable line of your return		7	
•	Estates and trusts. Enter the sum of the amounts from Form 1041, Scho and 1b, or the amount from the applicable line of your return	· · ·		
8	Alternative minimum tax:	,		
٠	Individuals. Enter the amount from Form 6251, line 35]		
•	Corporations. Enter the amount from Form 4626, line 14	}	8	
•	Estates and trusts. Enter the amount from Form 1041, Schedule I, line	56)		
9	Add lines 7 and 8		9	
10a	Foreign tax credit	10a	-	
b	Credits from Form 1040, lines 48 through 54	10b	-	
	Possessions tax credit (Form 5735, line 17 or 27)	10c	-	
	Nonconventional source fuel credit (Form 8907, line 23)	10d	-	
е	Other specified credits (see instructions)	10e		
	Add lines 10a through 10e		10f	
		ugh 15 and enter -0- on	10f 11	
f	Add lines 10a through 10e	ugh 15 and enter -0- on		
f 11	Add lines 10a through 10e	ugh 15 and enter -0- on		
f 11 12	Add lines 10a through 10e	ugh 15 and enter -0- on 12		
f 11 12 13	Add lines 10a through 10e	ugh 15 and enter -0- on 12		
f 11 12 13	Add lines 10a through 10e	ugh 15 and enter -0- on 12		
f 11 12 13	Add lines 10a through 10e	ugh 15 and enter -0- on 12		
f 11 12 13	Add lines 10a through 10e	ugh 15 and enter -0- on 12 13 14	11	
f 11 12 13 14	Add lines 10a through 10e	ugh 15 and enter -0- on 12 13 14	11	
f 11 12 13 14 14	Add lines 10a through 10e	ugh 15 and enter -0- on 12 13 14 14 16 here and on Form 2; Form 1041, Schedule	11	

For Paperwork Reduction Act Notice, see back of form.

Form	8606
Departn	nent of the Treasury

Nondeductible IRAs

► See separate instructions.

6 12 Attachment Sequence No. 48

OMB No. 1545-0074

|--|

Interna	Revenue Service (99)	Attach to Form 1040, Form 1040A, o	r Form 1040NR.		Seq	uence No.	48
Name	. If married, file a separate form fo	r each spouse required to file Form 8606. See page 5 of	the instructions.	You	Ir social se	curity nun	nber
		Home address (number and street, or P.O. box if mail	lie net delivered to your	(hama)	1	: 	
if Yo	n Your Address Only u Are Filing This	Home address (number and street, or P.O. box if main	ns not delivered to you	nome)		Apt. no	•
	n by Itself and Not Your Tax Return	City, town or post office, state, and ZIP code					
Par	t I Nondeductible Co	ntributions to Traditional IRAs and Distri	butions From Tra	ditional, SI	EP, and	SIMPLE	IRAs
	Complete this part	only if one or more of the following apply.					
		ductible contributions to a traditional IRA for					
		tions from a traditional, SEP, or SIMPLE IRA					
		n 2005 or an earlier year. For this purpose, a ualified hurricane distribution), conversion, re					
		irt, but not all, of your traditional, SEP, and SI					
		ed) and you made nondeductible contributio					
1	Enter your nondeductible	contributions to traditional IRAs for 2005, in	ncluding those ma	de for			
	2005 from January 1, 200	6, through April 17, 2006 (see page 5 of the	instructions) .	🖂			
2	•	raditional IRAs (see page 6 of the instructions	s)				
3	Add lines 1 and 2			3	5		
	In 2005, did you take a	■ No → Enter the	amount from line 3	on			
	distribution from tradi		o not complete the	rest			
	SEP, or SIMPLE IRAs, make a Roth IRA conv		1				
			4.				
4	Enter those contributions	included on line 1 that were made from Ja	anuary 1, 2006, th				
_	•			4			
5					,		_
6		r traditional, SEP, and SIMPLE IRAs as of s any outstanding rollovers. Subtract any					
		urricane distributions. If the result is zero or					
		6 of the instructions)	6				
7	Enter vour distributions fi	om traditional, SEP, and SIMPLE IRAs in					
	2005. Do not include rol	lovers (other than repayments of qualified					
		onversions to a Roth IRA, certain returned					
		tions)	7				
8		converted from traditional, SEP, and SIMPLE					
0	-	5. Do not include amounts converted that					
	you later recharacterized	(see page 7 of the instructions). Also enter					
	this amount on line 16 .		8				
9	Add lines 6, 7, and 8 .						
10		nter the result as a decimal rounded to at It is 1.000 or more, enter "1.000"	10 × .				
11		This is the nontaxable portion of the amount					
		as. Also enter this amount on line 17	11				
12		D. This is the nontaxable portion of your					
	distributions that you did	I not convert to a Roth IRA	12		2		
13		is the nontaxable portion of all your distribu					
14	Subtract line 13 from line 3 Subtract line 12 from line 3	. This is your total basis in traditional IRAs fo	or 2005 and earlier	years 15			

- **b** Amount on line 15a attributable to qualified hurricane distributions (see page 7 of the instructions). c Taxable amount. Subtract line 15b from line 15a. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b
 - Note: You may be subject to an additional 10% tax on the amount on line 15c if you were under age 591/2 at the time of the distribution (see page 7 of the instructions).

15b

15c

Part II 2005 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 2005 (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 2005, you **cannot** convert any amount from traditional, SEP, or SIMPLE IRAs to Roth IRAs for 2005. 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 2005. Do not include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2005 or 2006 (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 2005. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified hurricane distribution), recharacterization, or return of certain contributions—see page 7 of the instructions.

	Form 1040, line 15b Here Only if You Filing This Form	b; Form 1040A, line 11b; or Form 1040NR, line 16b	tachme	nts, and to the best of	of my
с	Taxable amount. S	ubtract line 25b from line 25a. If more than zero, also include this amount on			
a		attributable to qualified hurricane distributions (see page 8 of the instructions). unt on Form 8915, line 14	25b		
		m line 23. If zero or less, enter -0- and skip lines 25b and 25c	25a		
24	Enter your basis in	Roth IRA conversions (see page 8 of the instructions)	24		
23		n line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, to an additional tax (see page 8 of the instructions)	23		
22	Enter your basis in	Roth IRA contributions (see page 8 of the instructions)	22		
21		m line 19. If zero or less, enter -0- and skip lines 22 through 25	21		
20	Qualified first-time	homebuyer expenses (see page 8 of the instructions). Do not enter more	20		
19		qualified distributions from Roth IRAs in 2005 including any qualified first-time ons (see page 7 of the instructions).	19		

Your Tax Re	turn Your signatu	our signature Date	
Paid Bronoror's	Preparer's signature		heck if self- mployed
Preparer's Use Only	Firm's name (or yours if self-employed).		EIN
	address, and ZIP code		Phone no. ()

Form 8606 (2005)



Annual Statement for Low-Income Housing Credit

File with owner's federal income tax return.

Identifying number

Attachment Sequence No. 36

Part I	Compliance	Information
--------	------------	-------------

			Yes	No
A B	Building identification number (BIN) ► This Form 8609-A is for (check the box) ► a newly constructed or existing building section 42(e) rehabilitation expenditures			
С	Do you have in your records the original Form 8609 (or a copy thereof) signed and issued by the ho agency for the building in A ?	•		
D	Did the building in A qualify as a part of a qualified low-income housing project and meet the requisection 42 as of the end of the tax year for which this form is being filed?			
E	Was there a decrease in the qualified basis of the building in A for the tax year for which this for filed?			
Pa	rt II Computation of Credit			
1	Eligible basis of building	1		
2	Low-income portion (smaller of unit fraction or floor space fraction) (if first year of the credit period, see instructions)	2		
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)	3		
4	Part-year adjustment for disposition or acquisition during the tax year	4		
5	Credit percentage	5	•	
6	Multiply line 3 or line 4 by the percentage on line 5	6		
7	Additions to qualified basis, if any	1		
8	Part-year adjustment for disposition or acquisition during the tax year	8		

Credit percentage. Enter one-third of the percentage on line 5

Taxpayer's credit. Combine lines 16 and 17. Enter here and in Part I of Form 8586.

Credit for building before line 14 reduction. Subtract line 12 from line 6

Taxpayer's proportionate share of credit for the year (see instructions) .

Adjustments for deferred first-year credit (see instructions) . . .

Disallowed credit due to federal grants (see instructions).

Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than

General Instructions

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

Note. Some of the line numbers on the December 1988, March 1991, and November 2003 revisions of Form 8609, Low-Income Housing Credit Allocation Certification, and December 2005 revision of Form 8609, Low-Income Housing Credit Allocation and Certification, differ from other revisions. In these cases, the line references are shown in parentheses in these instructions.

What's New

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Form 8609-A has replaced Schedule A (Form 8609), Annual Statement. For tax years beginning after 2004, you will make your first-time submission of Form 8609-A with your federal income tax return.

Form 8609. In conjunction with the release of Form 8609-A, all first-time filers of the form must make a separate one-time submission of Form 8609 to the IRS. All building owners who were notified of their allocation of credit on a Form 8609 with a revision date of January 2000 or earlier will send a copy of their completed and signed Form 8609 to:

> Internal Revenue Service P.O. Box 331 Attn: LIHC Unit, DP 607 South Philadelphia Campus Bensalem, PA 19020

If you received your allocation of credit on a Form 8609 with a revision date after January 2000, see the December 2005 revision of Form 8609 for complete instructions on making your one-time submission.

Purpose of Form

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Form 8609-A is filed by a building owner to report compliance with the low-income housing provisions and calculate the low-income housing credit. Form 8609-A must be filed by the building owner for each year of the 15-year compliance period that begins after 2004. File one Form 8609-A for the allocation(s) for the acquisition of an existing building and a separate Form 8609-A for the allocation(s) for rehabilitation expenditures.

If the building owner is a partnership, S corporation, estate, or trust (pass-through entity), the entity will complete Form 8609 and Form 8609-A. The entity will attach Form 8609-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.

Form	8615	
	nent of the Treasury 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.

► See separate instructions.



Child's	social	security	number
	1	1	
		1	

Bef		Work	sheet	or has	income	e fron	n farm	ning or	fishing,	see Pi	ub. 🤅	929, Tax R	ules for	Childre	en a	ne Schedule and Depend a J (Form 10	dents. It
Α	Parent's name (first,	, initial,	and last). Cautio	n: See in	nstructio	ons befo	ore comp	oleting.					B Pare	ent's	social securit	y number
С	Parent's filing status	_				_					_			_	_		
	Single			d filing j			Marr	ried filin	g sepai	rately		Head of h	ouseho	d _		Qualifying w	idow(er)
Pa	rt I Child's	Net	Invest	ment	Incon	ne											
1	Enter the child's	s inve	stment	incom	e (see	instru	uctions	s) .						. 1			
2	If the child did n Otherwise, see											-		○			
3	Subtract line 2											 of this form		•			
Ū	attach it to the																
4	Enter the child's line 40			ome fr							e 27	'; or Form 1	040NR	4			
5	Enter the small	ler of	line 3	or line 4	4. If ze	ro, st	op; do	o not c	omplet	e the re	est c	of this form	but do				
Dai	attach it to the										•	<u></u>	• •	. 5			
6	Enter the parent line 6; Form 104																
7	Enter the total,	, if ar	ny, fror	n Form	ns 861	5, line	e 5, c	of all c	other c	hildren	of	the parent	named	1			
	above. Do not													-	_		
8	Add lines 5, 6, a Enter the tax on													· – –	+		
9	If the Qualified																
	Schedule J (For													9			
10	Enter the parent	i's tax	from F	orm 10	40, line	44; F	Form 1	040A, I	ine 28,	minus a	any a	alternative r	ninimun	ו ו			
	tax; Form 1040E																
	tax from Form 4 Tax Worksheet,												nedule L	10			
11	Subtract line 10			•	,			•					t on line				
	13 and go to Pa	art III									· · 1		• •	. 11			
	Add lines 5 and									• •	2a		<u> </u>			X	
р 13	Divide line 5 by Multiply line 11											nree places		. 13	-	× .	<u> </u>
Pa					nd 5 a	bove	are t	the sai	me, er	ter -0-	- on	line 15 a	nd go				
14	Subtract line 5	from	ine 4.							. L	14						
15	Enter the tax or																
	Qualified Divid Schedule J (For												neet, o ▶ □	r 15			
16	Add lines 13 an				-									16	-		
17	Enter the tax or											instruction	s). If the				
	Qualified Divid												neet, o				
18	Schedule J (For Enter the larger													17			
	line 28; or Form													. 18			

For Paperwork Reduction Act Notice, see the instructions.

Form **88001** Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

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

See instructions.

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



Identifying number

Part I	Net Minimum T	ax on Exclusion Items
--------	---------------	-----------------------

1	Combine lines 1, 6, and 10 of your 2004 Form 6251. Estates and trusts, see instructions	1		_
2 3	Enter adjustments and preferences treated as exclusion items (see instructions)	2 3	()
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$191,000 and you were married filing separately for 2004, see instructions	4		
5	Enter: \$58,000 if married filing jointly or qualifying widow(er) for 2004; \$40,250 if single or head of household for 2004; or \$29,000 if married filing separately for 2004. Estates and trusts, enter \$22,500	5		
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2004; \$112,500 if single or head of household for 2004; or \$75,000 if married filing separately for 2004. Estates and trusts, enter \$75,000	6		
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7		
8	Multiply line 7 by 25% (.25)	8		
9	Subtract line 8 from line 5. If zero or less, enter -0 If this form is for a child under age 14, see instructions	9		
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10		
11	• If for 2004 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 46 here.	11		
10	• All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2004), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2004) from the result.	12		
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12		
13 14	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	14		
14	Enter the amount from your 2004 Form 0251, line 34, or 2004 Form 1041, Schedule I, line 35			
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15		

Part II Minimum Tax Credit and Carryforward to 2006

		16	
16	Enter the amount from your 2004 Form 6251, line 35, or 2004 Form 1041, Schedule I, line 56		
17	Enter the amount from line 15 above	17	
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18	
19	2004 minimum tax credit carryforward. Enter the amount from your 2004 Form 8801, line 26	19	
20	Enter the total of your 2004 unallowed nonconventional source fuel credit and 2004 unallowed		
	qualified electric vehicle credit (see instructions)	20	
21	Combine lines 18, 19, and 20. If zero or less, stop here and see instructions	21	
22	Enter your 2005 regular income tax liability minus allowable credits (see instructions)	22	
23	Enter the amount from your 2005 Form 6251, line 33, or 2005 Form 1041, Schedule I, line 54.	23	
24	Subtract line 23 from line 22. If zero or less, enter -0-	24	
25	Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2005		
	Form 1040, line 55; Form 1040NR, line 50; or Form 1041, Schedule G, line 2d	25	
26	Minimum tax credit carryforward to 2006. Subtract line 25 from line 21. Keep a record of this		
	amount because you may use it in future years	26	

For Paperwork Reduction Act Notice, see page 6.

Ра	rt III Tax Computation Using Maximum Capital Gains Rates		
	Caution: If you did not complete the 2004 Qualified Dividends and Capital Gain Tax Worksheet, the 2004 Schedule D Tax Worksheet, or Part V of the 2004 Schedule D (Form 1041), see the instructions before completing this part.		
27 28	Enter the amount from Form 8801, line 10	27	
	from line 28 on line 30. Otherwise, go to line 29.		
29 30	Enter the amount from line 19 of your 2004 Schedule D (Form 1040), or line 14b, column (2), of the 2004 Schedule D (Form 1041) 29	_	
	from line 10 of your 2004 Schedule D Tax Worksheet	31	
31 32	Enter the smaller of line 27 or line 30 .	32	
33	If line 32 is \$175,000 or less (\$87,500 or less if married filing separately for 2004), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract \$3,500 (\$1,750 if married	33	
34	filing separately for 2004) from the result	33	
35	Enter the amount from line 7 of your 2004 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2004 Schedule D Tax Worksheet, or the amount from line 23 of the 2004 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2004 Schedule D (Form 1041), enter -0		
36 37 38	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	_	
39 40	Multiply line 38 by 5% (.05)	39	
40 41	Multiply line 40 by 15% (.15)	41	
	If line 29 is zero or blank, skip lines 42 and 43 and go to line 44. Otherwise, go to line 42.		
42 43	Subtract line 37 from line 31	43	
44 45	Add lines 33, 39, 41, and 43	44	
45	fine 27 is \$175,000 or less (\$87,500 or less if married filing separately for 2004), multiply line 27 by 26% (.26). Otherwise, multiply line 27 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2004) from the result	45	

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



Additional Child Tax Credit



OMB No. 1545-0074

2005

Complete and attach to Form 1040 or Form 1040A.

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

	Attachmer	47

Your social security number

Pa	rt I All Filers	
1	Enter the amount from line 1 of your Child Tax Credit Worksheet on page 42 of the Form 1040 instructions or page 39 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 52, or Form 1040A, line 33	2
3	Subtract line 2 from line 1. If zero, stop; you cannot take this credit	3
4 a	Earned income (see instructions on back). If your main home was in the Hurricane Katrina disaster area on August 25, 2005, and you are electing to use your 2004 earned income, check here 4a 4a	
b	Nontaxable combat pay (see instructions on back) 4b	
5	Is the amount on line 4a more than \$11,000? No. Leave line 5 blank and enter -0- on line 6. Yes. Subtract \$11,000 from the amount on line 4a. Enter the result . 5	
6	Multiply the amount on line 5 by 15% (.15) and enter the result	6
	 Next. Do you have three or more qualifying children? 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. Yes. If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on 	
Pa	line 13. Otherwise, go to line 7. rt II Certain Filers Who Have Three or More Qualifying Children	
7	Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see instructions on back	
8	1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 59, plus any uncollected social security and Medicare or tier 1 RRTA taxes included on line 63. 8	
0	1040A filers: Enter -0 J Add lines 7 and 8 9	
9 10	Add lines 7 and 8 9 1040 filers: Enter the total of the amounts from Form 1040, lines 66a and 67.	
	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 instructions on back). 10	
11	Subtract line 10 from line 9. If zero or less, enter -0	11
12	Enter the larger of line 6 or line 11	12
	Next, enter the smaller of line 3 or line 12 on line 13.	
Pa	rt III Additional Child Tax Credit	
13	This is your additional child tax credit	13
	1040 1040A	Enter this amount on Form 1040, line 68, or Form 1040A, line 42.



Name(s) shown on your return

Parents' Election To Report Child's Interest and Dividends

See instructions.

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

OMB No. 1545-0074
2005
Attachment Sequence No. 40

Your social security number

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

Α	Child's name	(first,	initial,	and	last)	
A	Unitu s name	(11151,	ii iiuai,	anu	iasij	

B Child's social security number

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

1a	Enter your child's taxable interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions	1 a		
b	Enter your child's tax-exempt interest. Do not 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, do not file this form. Your child must 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		0		
	No. Enter \$80 here and see the Note below.	9		
	Yes. Multiply line 8 by 10% (.10). Enter the result here and see the Note 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 44, or Form 1040NR, line 41. Be sure to check box **a** on Form 1040, line 44, or Form 1040NR, line 41.

For Paperwork Reduction Act Notice, see page 3.



Like-Kind Exchanges

(and section 1043 conflict-of-interest sales)

Attach to your tax return.



Sequence No. 109

Identifying number

Name(s) shown on tax return

Information on the Like-Kind Exchange Part I

1	Note: If the property described on line 1 or line 2 is real or personal property located outside the Unite Description of like-kind property given up ►				
2	Description of like-kind property received ►				
3	Date like-kind property given up was originally acquired (month, day, year)	3	/	/	
4	Date you actually transferred your property to other party (month, day, year)	4	/	/	
5	Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written notice requirement	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			Yes 🗌	No
Pa	rt II Belated Party Exchange Information				

8	Name of related party	Relationship to you	Related party's identifying number
	Address (no, street and ant, room, or suite no, city or town state, and ZIP code)		

9	During this tax year (and before the date that is 2 years after the last transfer of property that was part of the		
	exchange), did the related party directly or indirectly (such as through an intermediary) sell or dispose of any		
	part of the like-kind property received from you in the exchange?	Yes	□No

During this tax year (and before the date that is 2 years after the last transfer of property that was part of the 10 Yes No 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 and 10 are "No" and this is not the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24 unless one of the exceptions on line 11 applies.

- If one of the exceptions below applies to the disposition, check the applicable box: 11
 - **a** The disposition was after the death of either of the related parties.
 - **b** The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.
 - c 🗌 You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as its principal purpose. If this box is checked, attach an explanation (see instructions).

For Paperwork Reduction Act Notice, see page 5.

Cat. No. 12311A

Form 8824 (2005)	Page 2
Name(s) shown on tax return. Do not enter name and social security number if shown on other side.	Your social security number

Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received

Caution: If you transferred **and** received **(a)** more than one group of like-kind properties or **(b)** cash or other (not like-kind) property, see **Reporting of multi-asset exchanges** in the instructions.

Note: Complete lines 12 through 14 only if you gave up property that was not like-kind. Otherwise, go to line 15.

12	Fair market value (FMV) of other property given up 12 Adjusted basis of other property given up 13							
13 14	Adjusted basis of other property given up 13 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 13 Caution: If the property given up was used previously or partly as a home, see Property used as home in the instructions. 13	14						
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions)	15						
16	FMV of like-kind property you received	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 not 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						
Par	Part IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales							

Note: This part is to be used **only** by officers or employees of the executive branch of the Federal Government for reporting nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part can be used **only** if the cost of the replacement property is more than the basis of the divested property.

26	Enter the number from the upper right corner of your certificate of divestiture. (Do not attach a copy of your certificate. Keep the certificate with your records.).			
27	Description of divested property			
28	Description of replacement property ►			
29	Date divested property was sold (month, day, year)	29	/ /	
30	Sales price of divested property (see instructions)	_		
31	Basis of divested property			
32	Realized gain. Subtract line 31 from line 30	32		
33	Cost of replacement property purchased within 60 days after date as a second se			
34	Subtract line 33 from line 30. If zero or less, enter -0	34		
35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10 (see instructions)	35		
36	Subtract line 35 from line 34. If zero or less, enter -0 If more than zero, enter here and on Schedule D or Form 4797 (see instructions)	36		
37	Deferred gain. Subtract the sum of lines 35 and 36 from line 32	37		
38	Basis of replacement property. Subtract line 37 from line 33	38		



Qualified Adoption Expenses

- Attach to Form 1040 or 1040A.
 - ► See separate instructions.

OMB No. 1545-0074

Sequence No. 38

Attachment

Your social security number

Name(s) shown on return

			Definitions on page 1									
Par			out Your Eligible details, including wi						e this	s part.	See page 2	of the
1					(b)		heck if	child was-			(5)	
		(a) Child's) name		(b) Child's year	(c) born bef		(d) a child	(e) a		(f) Child's	
	First		Last		of birth	1988 ar was disal			reign child		identifying number	
Child 1												
Child 2												
Caut	ion: If the chila	l was a fe	oreign child, see Spe	cial ru	l les in the insi	tructions	for li	ne 1, colum	n (e),	that be	egin on page 2,	before
_			III. If you received em	ploye	r-provided a	doption	bene	fits, comple	te Pa	rt III on	the back next.	
Par												
			are filing Form 1040 by state or local gove									
			by claire of local goin		Child			Child 2	,		age moreer ere	
			ild	2	\$10,63	0 00		\$10,630	00	-		
	Did you file F for the same		9 for a prior year									
	No. Enter		J									
			of the instructions	3								
	for the am		•									
	Subtract line 3			4						-		
	of the instruction	ons) .	penses (see page 4	5								
		-	adoption expenses adoption expenses									
	you paid in 200											
	Enter the smal			6								
			e 6. If zero, skip lines		-		on lii	ne 12	· ·	7		
	Is line 8 more 1		income (see page 4 of 9 4502	the in	structions) .	. 🖵			_	-		
Ū			nd 10, and enter -0- (on line	11.							
	Yes. Subtr	act \$159	,450 from line 8 .			. 9				-		
10	Divide line 9 by	y \$40,00	0. Enter the result as .000".	a deci	imal (rounded	to at lea	ast th	ree places).	Do	10	× .	
	Multiply line 7									11	,,, -	
		•	ne 7							12		
13	Credit carryfor	ward fro	m prior years (line 2 orm 8839 instructions	3 of y	our Credit Ca	arryforw	ard \	Norksheet	on	13		
14	Add lines 12 a	nd 13 .								14		
			orm 1040, line 46, or F			. 15				-		
16	1040 filers:		e total of the amounts t es 47 through 52, plus									
			credit from Form 8396,	-		16						
		Enter the	e total of the amounts ines 29 through 33.									
17	Subtract line 1		ne 15		,					17		
18	Adoption cred Form 1040A, li	dit. Enter ine 34. If	the smaller of line 1 line 17 is smaller th	4 or lii an line	ne 17 here ar e 14, you may	nd on Fo / have a	orm 10 credi	040, line 53 t carryforwa	, or ard			
	(see page 4 of	the inst	ructions)							18		

For Paperwork Reduction Act Notice, see page 6 of the instructions.

TIP

Part III Employer-Provided Adoption Benefits

	Child 1 Child 2							
19	Maximum exclusion per child	19	\$10,630	00	\$10,630	00		
20	 Did you receive employer-provided adoption benefits for a prior year for the same child? No. Enter -0 Yes. See page 4 of the instructions for the amount to enter. 	20						
21	Subtract line 20 from line 19	21						
22	Employer-provided adoption benefits you received in 2005. This amount should be shown in box 12 of your 2005 Form(s) W-2 with code T .	22						
23	Add the amounts on line 22						23	
24	Enter the smaller of line 21 or line 22. But if the child was a child with special needs and the adoption became final in 2005, enter the amount from line 21	24						
25	Add the amounts on line 24. If zero, skip line -0- on line 30, and go to line 31	es 26	through 29, enter	25				
26	Modified adjusted gross income (from the worksheet on page 6 of the instructions)							
27	Is line 26 more than \$159,450? No. Skip lines 27 and 28, and enter -0- on line 29. Yes. Subtract \$159,450 from line 26							
28	Divide line 27 by \$40,000. Enter the result a to at least three places). Do not enter more			28	× .	1		
29	Multiply line 25 by line 28			29				
30	Excluded benefits. Subtract line 29 from I	ine 2	5				30	
31	Taxable benefits. Is line 30 more than line	23?						
	No. Subtract line 30 from line 23. Also, line 7 of Form 1040 or 1040A. On							
	☐ Yes. Subtract line 23 from line 30. Ente the total you would enter on line 7 Form 8839, line 31, and enter the the line next to line 7, enter "SNE	er the ' of For result	result as a negati orm 1040 or 1040	ve nu A by t	mber. Reduce . the amount on		31	

You may be able to claim the adoption credit in Part II on the front of this form if either of the following applies.



• You adopted a child with special needs and the adoption became final in 2005.





Department of the Treasury Internal Revenue Service

Empowerment Zone and Renewal Community Employment Credit

► Attach to your tax return.

омв №. 1545-1444 20**05**

Attachment

Sequence No. 99

Identifying number

Name(s)	shown	on	return	
---------	-------	----	--------	--

Part I Current Year Credit

1	Enter the total qualified	d wages paid or ind	curred during calend	dar year 2005 or	nly (see instructions)		
а	Qualified empowerment				X 20% (.20)	1a	
b	Qualified renewal comm	nunity wages		\$	X 15% (.15)	1b	
2	Add lines 1a and 1b. Y	ou must subtract	this amount from yo	our deduction for	salaries and wages	2	
3	Form 8844	If you are a-	Then enter the total o	of the current year cre	edits from—		
	credits from	a Shareholder					
	pass-through	b Partner	Schedule K-1 (Form 1	· · · · ·			
	entities:	c Beneficiary				3	
		d Patron	Written statement from				
4	Add lines 2 and 3					4	
5	Empowerment zone an	nd renewal commu	nity employment cre	edit included on	line 4 from passive		
	activities (see instruction	ns)				5	
6	Subtract line 5 from line					6	
7	Passive activity credit a	llowed for 2005 (se	e instructions)			7	
8	Carryforward of empow	erment zone and re	enewal community e	mployment credit	to 2005	8	
9	Carryback of empowerme	ent zone and renewa	al community employi	ment credit from 2	006 (see instructions)	9	
10	Current year credit.		h 9. (S corporation	is, partnerships,	estates, trusts, and		
_	cooperatives, see instru					10	
Pai	t II Allowable Cre	edit					
11	Regular tax before cred	lits:					
•	Individuals. Enter the ar	mount from Form 10	040, line 44)		
•	Corporations. Enter the	e amount from Fo	orm 1120, Schedule	e J, line 3; Fori	m 1120-A,		
	Part I, line 1; or the app	licable line of your	return		}	11	
•	Estates and trusts. Ente	er the sum of the an	nounts from Form 10	041, Schedule G,	lines 1a and		
	1b, or the amount from	the applicable line	of your return .]		
12	Alternative minimum tax	<:)		
•	Individuals. Enter the ar						
•	Corporations. Enter the					12	
•	Estates and trusts. Enter		,	,	•		
13	Add lines 11 and 12 .			1	1	13	
14a	Foreign tax credit					_	
b	Credits from Form 1040					_	
С	Possessions tax credit (_	
d	Nonconventional source					_	
е	Other specified credits				1		
f	Add lines 14a through 1					14f	
15	Net income tax. Subtract				enter -0- on line 23	15	
16	Net regular tax. Subtrac					_	
17	Tentative minimum tax					_	
18	Enter 25% (.25) of the exc					_	
19	Multiply line 17 by 75%					00	
20	Enter the greater of line					20	
21	Subtract line 20 from lin					21	
22	General business credit (22	
23	Subtract line 22 from lin					23	
24	Credit allowed for the cur	-					
	1120, Schedule J, line 6d; F			iule G, line 2c; or th	e applicable line of your		
	return. If line 23 is smaller t	nan line tu, see instruc	CHOOS			24	

For Paperwork Reduction Act Notice, see page 4.

Cat. No. 16145S

OMB No. 1545-0074 Archer MSAs and Form Long-Term Care Insurance Contracts 5 2(0) Department of the Treasury Attachment ► Attach to Form 1040. See separate instructions. (99) Sequence No. 39 Internal Revenue Service 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 **1a** Did you or your employer make contributions to your Archer MSA for 2005? 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: Self-Only or Family 2a If married, did your spouse or spouse's employer make contributions to your spouse's Archer MSA for 2005? 2a **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 2005 . . . 3 3 Archer MSA contributions you made for 2005, including those made from January 1, 2006, through 4 April 17, 2006, that were for 2005. Do not include rollovers (see page 4 of the instructions) 4 Limitation from the worksheet on page 3 of the instructions 5 5 Compensation (see page 3 of the instructions) from the employer maintaining the high deductible 6 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 7 total on Form 1040, line 36. On the dotted line next to line 36, enter "MSA" and the amount 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 2005 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 8h 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 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 63. On the dotted line next to line 63, enter "MSA" and the amount 11b Medicare Advantage MSA Distributions. If you are filing jointly and both you and your spouse received Section B. distributions in 2005 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 2005 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,

Form 1040, line 63. On the dotted line next to line 63, enter "Med MSA" and the amount For Paperwork Reduction Act Notice, see page 8 of the instructions. Cat. No. 24091H

Form 8853 (2005)

Form	8853 (2005	Attachment Sequence No. 39 Page	ge 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 the instructions before completing this section.	Requirements for Section C on page 6	6 of
	If more	than one Section C is attached, check here		
16a	Name o	f insured ► b Social se	ecurity number of insured ►	
17	LTC ins	did anyone other than you receive payments on a per diem or other purance contract covering the insured or receive accelerated death overing the insured?	benefits under a life insurance	No
18	Was the	e insured a terminally ill individual?	Yes 🛛	No
		"Yes" and the only payments you received in 2005 were accelerated because the insured was terminally ill, skip lines 19 through 27 and because the insured was terminally ill, skip lines 19 through 27 and because the insured was terminally ill, skip lines 19 through 27 and because the insured was terminally ill, skip lines 19 through 27 and because the insured was terminally ill, skip lines 19 through 27 and because the insured was terminally ill, skip lines 19 through 27 and because the insured was terminally ill, skip lines 19 through 27 and because the insured was terminally ill, skip lines 19 through 27 and because the insured was terminally ill, skip lines 19 through 27 and because the insured was terminally ill, skip lines 19 through 27 and because the insured was terminally ill, skip lines 19 through 27 and because the insured was terminally ill, skip lines 19 through 27 and because the insured was terminally ill, skip lines 19 through 27 and because terminally ill skip lines 19 through 27 and because terminally ill skip lines 19 through 27 and because terminally ill skip lines 19 through 27 and because terminally ill skip lines 19 through 27 and because terminally ill skip lines 19 through 20	•	
19	from bo	TC payments received on a per diem or other periodic basis. Enter the ix 1 of all Forms 1099-LTC you received with respect to the insured iox in box 3 is checked	d on which the "Per	
	LTC ins are not o or sickn	n: Do not use lines 20 through 28 to figure the taxable amount of be urance contract that is not a qualified LTC insurance contract. Ins excludable from your income (for example, if the benefits are not paid ess through accident or health insurance), report the amount not ex n 1040, line 21.	stead, if the benefits d for personal injuries	
20	Enter th	e part of the amount on line 19 that is from qualified LTC insurance	ce 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 o		
22	Add line	es 20 and 21		
		you checked "Yes" on line 17 above, see Multiple Payees 7 of the instructions before completing lines 23 through 27.		
23 24	Costs i	\$240 by the number of days in the LTC period 23 ncurred for qualified LTC services provided for the insured 24 he 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		
		n: If you received any reimbursements from LTC contracts pefore August 1, 1996, see page 7 of the instructions.		
27	Per dier	m limitation. Subtract line 26 from line 25		
28	amount	payments. 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	21, enter "LTC" and	
			Form 8853 (2	2005)

Form 8863						
(Rev. January 2006)						
Department of the Treasury						
Internal Revenue Service (99)						
Name(s) shown on return						

Education Credits (Hope and Lifetime Learning Credits)

2005

OMB No. 1545-0074

See instructions.

Attach to Form 1040 or Form 1040A.

Your social security number

Attachment

1 1

Caution: You **cannot** take both an education credit and the tuition and fees deduction (Form 1040, line 34, or Form 1040A, line 19) for the **same student** in the same year.

Pa	t I Hope Credit. Ca	ution: You cannot ta	ake the Hope cred	it for more the	an 2 tax y	ears for t	the s 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 th smaller of amount in column (c) \$1,000**	the (e) Ad n column (d or column			(f) Enter one of the amou column (e	nt in
	 * For each student who attended ** For each student who attended column (c) or \$2,000. 	an eligible educational institut	ion in the Gulf Opportunity	Zone, enter the sm	aller of the a	mount in			
2	Tentative Hope credit. Ac credit for another studen	t, go to Part II; otherv	e 1, column (f). If you vise, go to Part III _	u are taking the	e lifetime l	earning	2		
Par	t II Lifetime Learnin	ng Credit			1			[
3			name (as shown on your tax return) Last name	page 1	number (a	t's social se s shown on our tax return	on page expenses (s		see
	learning credit for the								
	same student in the same year.	-				1			
	Same year.								
4 5a	Add the amounts on line Enter the smaller of line						4 5a		
	For students who attende								
	the smaller of \$10,000 or	their qualified expense	ses included on line	4 (see special	rules on	page 3)	5b 5c		
	Subtract line 5b from line						6a		
oa b	Multiply line 5b by 40% ((.40)				• •	6b		
c	Multiply line 5c by 20% (Tentative lifetime learning	credit. Add lines 6a	and 6b and go to F	art III		• •	6c		
	t III Allowable Educ				<u></u>		00		<u> </u>
	Tentative education cred		•				7		<u> </u>
7						• •	-		
8	Enter: \$107,000 if married								
9	or qualifying widow(er) . Enter the amount from Fe			· · ·					
10	Subtract line 9 from line						-		
	education credits			10			-		
11	Enter: \$20,000 if married or qualifying widow(er)	filing jointly; \$10,000 ii					_		
12	If line 10 is equal to or line 14. If line 10 is less (rounded to at least three	than line 11, divide	line 10 by line 11.	Enter the res	ult as a d	lecimal	12	× .	
13	Multiply line 7 by line 12						13		
14	Enter the amount from Fe						14		
15	Enter the total, if any, o	f your credits from F	orm 1040, lines 47	' through 49,	or Form 1	040A,	15		
16	lines 29 and 30						16		
10			• • •	•					
17	Education credits. Ent line 50, or Form 1040A, I	ine 31				🕨 -	17		
	* If you are filing Form 2555	, 2555-E∠, or 4563, or y	you are excluding inco	me from Puerto	RICO, SEE	Pub. 970 to	or the a	amount to enter	

Biodiesel and Renewable Diesel Fuels Credit

Attach to your tax return.

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

Identifying number

You cannot claim any amounts on Form 8864 that you claimed (or will claim) on Schedule C (Form 720), Form 8849, Caution: or Form 4136.

Part I **Current Year Credit**

Claimant has a certificate from the producer or importer of biodiesel or renewable diesel reported on lines 1 through 6 below and, if applicable, claimant also has a statement from the reseller. Claimant has no reason to believe that the information in the certificate or statement is false. Claimant may need to attach a copy of the certificate and statement. See Certification on page 2.

	Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate		(c) Column (a) x Column (b)
1	Biodiesel (other than agri-biodiesel).	1		\$.50	0	
2	Agri-biodiesel	2		\$1.00	0	
3	Renewable diesel sold or used after December 31, 2005	3	\$1.0		0	
4	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	4		\$.50	0	
5	Agri-biodiesel included in a biodiesel mixture	5		\$1.00	0	
6	Renewable diesel included in a renewable diesel mixture sold or used after December 31, 2005	6		\$1.00	0	
7	Qualified agri-biodiesel production (gallons sold) (cooperatives, see instructions for election)	7		\$.10	-	
8	Add lines 1 through 7. Include this amount in your income for	2005 (see instructions).		8	
9	Biodiesel and renewable diesel fuels credit(s) from a partnersh cooperative (see instructions)	•	•	-	9	
10	Current year credit. Add lines 8 and 9. (S corporations, part instructions.)	tnership	s, estates, and trus	ts, see	10	
Par					elow	or file Form 3800.)
11	Regular tax before credits:					
•	Individuals. Enter the amount from Form 1040, line 44					
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			}	11	
٠	Estates and trusts. Enter the sum of the amounts from Form 10 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)	10	
•	Corporations. Enter the amount from Form 4626, line 14			}	12	
•	Estates and trusts. Enter the amount from Form 1041, Schedu)	13	
13	Add lines 11 and 12			••••	10	
	Foreign tax credit					
	Possessions tax credit (Form 5735, line 17 or 27)					
	Nonconventional source fuel credit (Form 8907, line 23)					
	Other specified credits (see instructions)					
	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, en	ter -0-	16			
17	Enter 25% (.25) of the excess, if any, of line 16 over \$25,000 (see instruction	ions)	17			
18	Tentative minimum tax (see instructions)		18			
19	Enter the greater of line 17 or line 18				19	
20	,				20	
21	Credit allowed for the current year. Enter the smaller of line 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Pa	art I, lin	e 2; Form 1041, Sch	nedule	01	
	G, line 2c; or the applicable line of your return. If line 20 is small	lier thar	nine 10, see instruct	lions	21	

For Paperwork Reduction Act Notice, see page 4.

OMB No. 1545-1924

G

Attachment Sequence No. **141**



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. 1545-0074
2005
Attachment
Sequence No. 129

(b) Your spouse

Your social security number

(a) You

7

13

14

1

2

3

4

5

6

CAUTION	

10 11 You cannot take this credit if either of the following applies.

- The amount on Form 1040, line 38, 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, 1988, (b) is claimed as a dependent on someone else's 2005 tax return, or (c) was a student (see instructions).
- 1 Traditional and Roth IRA contributions for 2005. Do not include rollover contributions
 2 Elective deformations and 101/(k) or other qualified employer plan vision to a start of the star
- 2 Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2005 (see instructions)
 3 Add lines 1 and 2
- 4 Certain distributions received after 2002 and before the due date (including extensions) of your 2005 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 38*, or Form 1040A, line 22.
- 9 Enter the applicable decimal amount shown below:

If line	8 is—	Ar	And your filing status is—			
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or		
	0701	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		
	Note: //	f line 9 is zero, stop ; y	ou cannot take this	credit.		
Multiply line	7 by line 9				10	
Enter the am	ount from For	m 1040, line 46, or Fo	orm 10404 line 28	11		

12 Enter the total of your credits from Form 1040, lines 47 through 50, 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.

12



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. 1545-0074

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 2005 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 2005 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 (including months for which you paid premiums to "U.S. Treasury—HCTC").
 - 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 (including any employer-sponsored health insurance plan of your spouse) (see instructions that begin on page 3).

Part II Health	n Coverage Tax Cr	edit				
🗌 July	August	September	October	November	December	
January	E February	March	🗌 April	🗌 May	June	

2	Amount paid for qualified health insurance coverage for all months checked on line 1 (see instructions on page 3). Include qualified health insurance premiums paid to "U.S. Treasury—HCTC" and advance payments from Form 1099-H, box 1	2	
	Note. You must attach invoices and proof of payment for any amounts included on line 2 for which you did not receive an advance payment (see instructions on page 3).		
3	Enter the total amount of any (a) Archer MSA and health savings account distributions used to pay amounts included on line 2 and (b) National Emergency Grants you received for health insurance in 2005	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	Health coverage tax credit. Subtract line 6 from line 5. If zero or less, enter -0 Also include on Form 1040, line 70, or Form 1040NR, line 64, and check box c on that line	7	

Form	8889				
	nent of the Treasury Revenue Service				
Name(s) shown on Form 104					

Health Savings Accounts (HSAs)

OMB No. 1545-0074 2 5 (0)Attachment Sequence No. 138

Attach	to	Form	1040
Allacii	ιU	1 01111	1040.

See separate instructions.

Social 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 health plan (HDHP) during 1 Self-only Family 2005 (see page 2 of the instructions) HSA contributions you made for 2005 (or those made on your behalf), including those made 2 from January 1, 2006, through April 17, 2006, that were for 2005. Do not include employer contributions or rollovers (see page 2 of the instructions) 2 If you were under age 55 at the end of 2005, and on the first day of every month during 2005, you 3 were an eligible individual with the same annual deductible and coverage, enter the smaller of: • Your annual deductible (see page 2 of the instructions), or • \$2,650 (\$5,250 for family coverage). All others, enter the limit from the worksheet on page 3 of the instructions 3 Enter the amount you and your employer contributed to your Archer MSAs for 2005 from Form 4 8853, lines 3 and 4. If you or your spouse had family coverage under an HDHP at any time during 2005, also include any amount contributed to your spouse's Archer MSAs 4 5 5 6 Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2005, see the instructions on page 3 for the

	amount to enter.	6	
7	If you were age 55 or older at the end of 2005, married, and you or your spouse had family coverage under an HDHP at any time during 2005, enter your additional contribution amount (see page 4 of the instructions)	7	
8	Add lines 6 and 7	8	
9	Employer contributions made to your HSAs for 2005	9	
10	Subtract line 9 from line 8. If zero or less, enter -0-	10	
11	HSA deduction. Enter the smaller of line 2 or line 10 here and on Form 1040, line 25	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	Total distributions you received in 2005 from all HSAs (see page 4 of the instructions)	12a	
b	Distributions included on line 12a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 12a that were withdrawn by the due date of your return (see page 4 of the instructions)	12b	
с	Subtract line 12b from line 12a	12c	
13	Unreimbursed qualified medical expenses (see page 4 of the instructions)	13	
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" and the amount	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		
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 63. On the dotted line next to line 63, enter "HSA" and the amount	15b	

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

Form 8889 (2005)



Department of the Treasury Internal Revenue Service

Name(s) as shown on return

Domestic Production Activities Deduction

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

OMB No. 1545-1984 2005

Attachment Sequence No. **143** Identifying number

1	Domestic production gross receipts		1	
2	Allocable cost of goods sold		-	
3	B Directly allocable deductions, expenses, or losses 3		-	
4	Indirectly allocable deductions, expenses, or losses		-	
5	Add lines 2 through 4	· · · · · · · · · ·	5	
6	Subtract line 5 from line 1		6	
7	Qualified If you are a Then enter the total qualified production active	vities income from—		
	activities a Shareholder Schedule K-1 (Form 1120S), box 12, code Q)		
	from pass- b Partner Schedule K-1 (Form 1065), box 13, code U.		7	
	through Schedule K-1 (Form 1065-B), box 9, code S2			
	entities: c Beneficiary Schedule K-1 (Form 1041), box 14, code C .			
8	Qualified production activities income. Add lines 6 and 7. If zero	or less, enter -0- here,		
	skip lines 9 through 15, and enter -0- on line 16		8	
9	Income limitation (see instructions):	١		
	 Individuals, estates, and trusts. Enter your adjusted gross income fi domestic production activities deduction 	gured without the	9	
	• All others. Enter your taxable income figured without the domestic			
	activities deduction (tax-exempt organizations, see instructions) .)		
10	,,,		10	
	and enter -0- on line 16	• • • • • • • • •		
4.4	Enter 20/ of line 10		11	
11	Enter 3% of line 10	• • • • • • • • •		
12	P. Form W-2 wages (see instructions)		12	
12	$\cdots \cdots $			
13	Form W-2 If you are a— Then enter the total Form W-2 wages from—			
	from pass- a Shareholder Schedule K-1 (Form 1120S), box 12, code R]		
	through entities: b Partner Schedule K-1 (Form 1065), box 13, code V.		13	
	Schedule K-1 (Form 1065-B), box 9, code S3	(
	c Beneficiary Schedule K-1 (Form 1041), box 14, code D .			
14	Add lines 12 and 13		14	
15	Form W-2 wage limitation. Enter 50% of line 14		15	
			10	
16	Enter the smaller of line 11 or line 15		16	
17			17	
	1099-PATR, box 6		17	
10	Evenended officiated around electrics (and instructions)		18	
18	B Expanded affiliated group allocation (see instructions)			
19	Domestic production activities deduction. Combine lines 16 through			
19	here and on Form 1040, line 35; Form 1120, line 25; Form 1120-A, li			
	line of your return		19	
For F	r Paperwork Reduction Act Notice, see separate instructions.	Cat. No. 37712F	Form 8903 (2	2005)



Name(s) shown on your return

Exemption Amount for Taxpayers Housing Individuals Displaced by Hurricane Katrina

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

OMB No. 1545-0074

Part I Information on Individuals Displaced by Hurricane Katrina for Whom You Provided Housing in Your Main Home for at Least 60 Consecutive Days

Do not enter information for more than four individuals or for anyone included on line 6d of Form 1040 or 1040A (line 7d of Form 1040NR).

1	(a) First and last name	(b) Social security number (see instructions)		(c) Former address in disaster area (number and street, city or town, state, and ZIP code)	(d) Number of consecutive days housed in your main home	

Part II Exemption Amount

2	Multiply \$500 by the total number of individuals listed in Part I above. \$2,000 (\$1,000 if married filing separately)				
3	Multiply \$3,200 by the total number of exemptions claimed on line Form 1040A (line 7d of Form 1040NR)				
4	Add lines 2 and 3		 	. 4	
5	Is the amount on Form 1040, line 38 (Form 1040A, line 22; or Form 1040NR, line 36), more than the amount shown on line 6 below for your filing status? No. (stop) Enter the amount from line 4 above on Form 1040, line 42 (Form 1040A, line 26; or Form 1040NR, line 39).				
6	 Yes. Enter on line 5 the amount from Form 1040, line 38 (Form 1040A, line 22; or Form 1040NR, line 36) Enter the amount shown below for your filing status. Single—\$145,950 	5	 	_	
7	 Married filing jointly or Qualifying widow(er)—\$218,950 Married filing separately—\$109,475 Head of household—\$182,450 Subtract line 6 from line 5. Is the result more than \$122,500 (\$61,250 if married filing separately)? 				
	□ Yes. STOP Enter the amount from line 2 above on Form 1040, line 42 (Form 1040A, line 26; or Form 1040NR, line 39)	7			
8	No. Continue. Divide line 7 by \$2,500 (\$1,250 if married filing separately). If the result is not a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1)	8			
9	Multiply line 8 by 2% (.02) and enter the result as a decimal rounded to at least three places	9		_	
10	Multiply line 3 by line 9		 	. 10	
11	Exemption amount. Subtract line 10 from line 4. Enter the result here 42: Form 1040A, line 26: or Form 1040NB, line 39			e . 11	