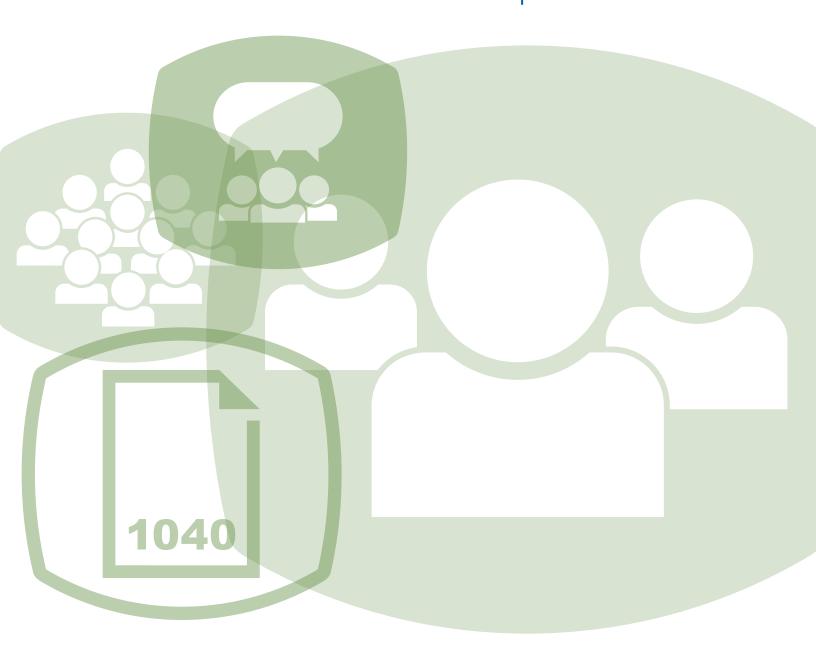


Individual Income Tax Returns 2004 **Line Item Estimates**



s.qov/taxstats

Department
Of the
Treasury
Internal
Revenue
Service

2004 Estimated Data Line Counts Individual Income Tax Returns

(Rev. 1-2007)

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

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

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

2004 Complete Report estimates:

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

Estimates of returns filed electronically:

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

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Tax Year 2004 Totals for Forms and Schedules Limitations and Guidelines Description of the Sample

Line Item Counts are reported for:

All Returns filed Form 1040 only Form 4952 Electronically filed returns Form 4972 Form 1040A Form 5329 Form 1040EZ Form 5884 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 Schedule F Form 8615 Schedule R Form 8801 Schedule SE Form 8812 Form 2106 Form 8814 * Form 2106-EZ Form 8815 Form 2439 Form 8824 Form 2441 Form 8844 Form 3468 Form 8853 Form 3800 Form 8863 Form 4136 * Form 8880 Form 4562 Form 8884 Form 4684 Form 8885 * Form 8889 Form 4797 Form 4835

This publication was prepared by Kyle Mudry and Justin Bryan, Economists with the Individual Returns Analysis Section.

^{*} New Form for Tax Year 2004 Edition

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

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

Limitations and Guidelines for The 2004 Data Line Counts

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

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

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

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

Limitations and Guidelines for 2004 Data Line Counts

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

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

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

Form 2439

Form 4972

Form 8396

Form 8609-A

Form 8815

Form 8885

Description of the Sample For the Estimated Data Line Counts

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

Domain of Study

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

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

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

previous income years that were processed in 2005.

Sample Design and Selection

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

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

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

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

Tax data processed to the IRS Individual Master File at the Enterprise Computing Center at Martinsburg during Calendar Year 2005 were used to assign each taxpayer's record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if their ending five digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000.

Data Capture and Cleaning

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

The administrative data and controlling information for each record designated for this sample was loaded onto an online database at the Cincinnati Submission Processing Center. Computer data for the selected administrative records were then used to identify inconsistencies, questionable values, and missing values as well as any additional variables that an editor needed to extract for each record. The editors use a hardcopy of the taxpayer's return to enter the required information onto the online system.

After the completion of service center review, data were further validated, tested, and balanced. Adjustments and imputations for selected fields based on prior year data and other available information were used to make each record After the completion of service center review, data were further validated, tested, and balanced. Adjustments and imputations for selected fields based on prior year data and other available information were used to make each record internally consistent. Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax law, taxpayer reporting variations and limitations, economic conditions, and comparability with other statistical series.

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. For Tax Year 2004, 0.03 percent of the sample returns were unavailable.

Method of Estimation

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

1040	U.S	6. Individual Income Tax Re	eturn 20 04	(99) IRS Use	Only—Do no	t write or	r staple in this space.
	_	r the year Jan. 1-Dec. 31, 2004, or other tax year be		4, ending	,	20 ``_		OMB No. 1545-0074
Label	Yo	our first name and initial	Last name				Your	social security number
(See								
on page 16.)	l If a	a joint return, spouse's first name and initial	Last name				Spous	se's social security numbe
Use the IRS label.	Но	ome address (number and street). If you have	D	A	Important A			
Otherwise, E	1							Important! A
please print or type.		ty, town or post office, state, and ZIP code. If	f you have a foreign addr	ess, see p	age 16.	J		our SSN(s) above.
Presidential	_	Note Observing (Very) III and observe			-1		Yo	ou Spouse
Election Campaig (See page 16.)	n	Note. Checking "Yes" will not change Do you, or your spouse if filing a joint	•			•	□Ye	s □ No □ Yes □ N
	1 [Single		4	ad of househ	old (with c	qualifyin	g person). (See page 17.)
Filing Status	2	Married filing jointly (even if only one	e had income)		. ,		child bu	t not your dependent, ente
Check only	3	Married filing separately. Enter spou			s child's nam			
one box.		and full name here. ▶				ow(er) with	າ depen າ	ident child (see page 17) Boxes checked
Exemptions	6a b	Yourself. If someone can claim yourself. If someone can claim yourself.	ou as a dependent, d	o not che	eck box 6a		}	on 6a and 6b ——— No. of children
Excliptions	C	Spouse	(2) Dependent's	(3)	Dependent's		ifying	on 6c who:
	Ŭ	(1) First name Last name	social security numb	er rel	ationship to	child for chi credit (see pa		• lived with you
		(.)	1 1		you	orean (see pa	age 10)	 did not live with you due to divorce
If more than four			1 1					or separation (see page 18)
dependents, see page 18.			1 1					Dependents on 6c not entered above
page 101								Add numbers on
	d	Total number of exemptions claimed		<u></u>				lines above ▶
Income	7	Wages, salaries, tips, etc. Attach Forn					7	
moome	8a	Taxable interest. Attach Schedule B in		 8b			8a	
Attach Form(s) W-2 here. Also	b 9a	Tax-exempt interest. Do not include Ordinary dividends. Attach Schedule I		OD			9a	
attach Forms	b		Bilitequiled	9b			- Gu	
W-2G and 1099-R if tax	10	Taxable refunds, credits, or offsets of	state and local incom	e taxes (see page 2	0)	10	
was withheld.	11	Alimony received					11	
	12	Business income or (loss). Attach Sch	edule C or C-EZ .				12	
	13	Capital gain or (loss). Attach Schedule	e D if required. If not r	equired,	check here	▶ □	13	
If you did not	14	Other gains or (losses). Attach Form 4	1797				14	
get a W-2, see page 19.	15a	IRA distributions 15a			mount (see p	,	15b	
. 0	16a	Pensions and annuities 16a			mount (see p		16b	
Enclose, but do not attach, any	17	Rental real estate, royalties, partnershi					17	
payment. Also,	18 19	Farm income or (loss). Attach Schedu Unemployment compensation					19	
please use Form 1040-V.	20a	Social security benefits . 20a			· · · · · · · · · · · · · · · · · · ·	 nage 24)	20b	
	21	Other income. List type and amount (s			, ,		21	
	22	Add the amounts in the far right column					22	
A al:a.ta al	23	Educator expenses (see page 26) .		23			_	
Adjusted Gross	24	Certain business expenses of reservists, p	erforming artists, and					
Income		fee-basis government officials. Attach Fo		24				
IIICOIIIE	25	IRA deduction (see page 26)		25 26			-	
	26 27	Student loan interest deduction (see p	- '	27				
	28	Tuition and fees deduction (see page Health savings account deduction. Att.	•	28				
	29	Moving expenses. Attach Form 3903		29				
	30	One-half of self-employment tax. Attac		30				
	31	Self-employed health insurance deduce		31				
	32	Self-employed SEP, SIMPLE, and qua	alified plans	32				
	33	Penalty on early withdrawal of savings		33				
	34a	Alimony paid b Recipient's SSN ▶		34a			05	
	35 36	Add lines 23 through 34a Subtract line 35 from line 22. This is y					35	

Form 1040 (2004)					Page
Tax and Credits	37 38a	Amount from line 36 (adjusted gross income)	37		
Standard Deduction	_ b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here ▶ 38b ∟	39		
for—	_39	Itemized deductions (from Schedule A) or your standard deduction (see left margin).	40		+
People who	40	Subtract line 39 from line 37	70		
checked any box on line	41	If line 37 is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on	41		
38a or 38b or	40	line 6d. If line 37 is over \$107,025, see the worksheet on page 33	42		
who can be claimed as a	42 43	Tax (see page 33). Check if any tax is from: a Form(s) 8814	43		
dependent, see page 31.	44	Alternative minimum tax (see page 35). Attach Form 6251	44		
All others:	45	Add lines 43 and 44	45		
Single or	46	Foreign tax credit. Attach Form 1116 if required			
Married filing	47	Credit for child and dependent care expenses. Attach Form 2441			
separately, \$4,850	48	Credit for the elderly or the disabled. Attach Schedule R 48			
Married filing	49	Education credits, Attach Form 8863			
jointly or	50	Retirement savings contributions credit. Attach Form 8880			
Qualifying widow(er),	51	Child tax credit (see page 37)			
\$9,700	52	Adoption credit. Attach Form 8839			
Head of	53	Credits from: a Form 8396 b Form 8859 53			
household, \$7,150	54	Other credits. Check applicable box(es): a Form 3800			
		b Form 8801 c Specify 54			
	55	Add lines 46 through 54. These are your total credits	55		
	56	Subtract line 55 from line 45. If line 55 is more than line 45, enter -0 ▶	56		
Other	57	Self-employment tax. Attach Schedule SE	57		
Taxes	58	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	58		
IdXes	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required .	59		
	60	Advance earned income credit payments from Form(s) W-2	60		
	61	Household employment taxes. Attach Schedule H	61		
	62	Add lines 56 through 61. This is your total tax	62		
Payments	63	Federal income tax withheld from Forms W-2 and 1099 63	-		
	64	2004 estimated tax payments and amount applied from 2003 return	-		
If you have a	_65a	Earned income credit (EIC)	-		
qualifying child, attach	b	Nontaxable combat pay election ▶ 65b			
Schedule EIC.	66	Excess social security and tier 1 RRTA tax withheld (see page 54)	-		
	67	Additional child tax credit. Attach Form 8812	-		
	68	Amount paid with request for extension to file (see page 54)	-		
	69 70	Other payments from: a Porm 2439 b Form 4136 c Form 8885 . 69 Add lines 63, 64, 65a, and 66 through 69. These are your total payments	70		
	_		70		
Refund	71	If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpaid	72a		
Direct deposit? See page 54	72a	Amount of line 71 you want refunded to you	720		+
and fill in 72h	► b ► d	Routing number			
72c, and 72d.	73				
Amount	74	Amount of line 71 you want applied to your 2005 estimated tax ► 73 Amount you owe. Subtract line 70 from line 62. For details on how to pay, see page 55 ►	74		
You Owe	75	Estimated tax penalty (see page 55)			
	Do	you want to allow another person to discuss this return with the IRS (see page 56)? Yes.	Compl	ete the following.	. 🔲 N
Third Party	De	signee's Phone Personal identific	cation		
Designee	nar		cation	<u> </u>	
Sign		der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, an			
Here		ief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of w			•
Joint return?	You	ur signature Date Your occupation	Dayt	ime phone number	
See page 17.	_		()	
Keep a copy for your	Spe	ouse's signature. If a joint return, both must sign. Date Spouse's occupation			
records.					
Paid		parer's Date Check if	Prep	parer's SSN or PTIN	
Preparer's		nature self-employed	<u> </u>		
Use Only		n's name (or EIN			
OGC OINY		dress, and ZIP code Phone no.	()	

1040	U.S	6. Individual Income Tax Re	eturn 20 U4	(99) IRS Use	Only—Do no	t write or	staple in this space.
	For	the year Jan. 1-Dec. 31, 2004, or other tax year beg	ginning , 200	4, ending	,	20 ``.	C	DMB No. 1545-0074
Label	You	ur first name and initial	Last name				Your	social security number
(See L								
on page 16.) B	If a	joint return, spouse's first name and initial	Last name				Spous	e's social security numbe
Use the IRS Label.	Но	me address (number and street). If you have	a P.O. box, see page 16		Apt. no	D	A	Important! A
Otherwise, E								Important!
please print R E	City	y, town or post office, state, and ZIP code. If	you have a foreign addr	ess, see p	age 16.	J		ou must enter our SSN(s) above.
Presidential		Note Observing "Vee" will get about			_1		Yo	u Spouse
Election Campaigr (See page 16.)	\	Note. Checking "Yes" will not change Do you, or your spouse if filing a joint	•			•	Ye	s □ No □ Yes □ No
Filing Otatus	1 [Single	4					g person). (See page 17.)
Filing Status	2	Married filing jointly (even if only one	e had income)		. ,		child bu	t not your dependent, ente
Check only	3	■ Married filing separately. Enter spou			s child's nam		donon	dont shild (see page 17)
one box.	60	and full name here.				ow(er) with	i depen	dent child (see page 17) Boxes checked
Exemptions	6a b	Yourself. If someone can claim year.	ou as a dependent, d e	o not che	еск рох ба		}	on 6a and 6b ——— No. of children
	c	Dependents:	(2) Dependent's		Dependent's	(4)√ if qua		on 6c who:
		(1) First name Last name	social security number	er rel	lationship to you	child for chi credit (see pa		 lived with you did not live with
			1 1		you		<u> 190 107</u>	you due to divorce
If more than four			1 1					or separation (see page 18)
dependents, see page 18.			1 :					Dependents on 6c not entered above
1.19.								Add numbers on
	d	Total number of exemptions claimed						lines above 🕨
Income	7	Wages, salaries, tips, etc. Attach Forn					7 8a	
	8a	Taxable interest. Attach Schedule B i		 8b			oa	
Attach Form(s) W-2 here, Also	b 9a	Tax-exempt interest. Do not include Ordinary dividends. Attach Schedule I		OD			9a	
attach Forms	b	Qualified dividends (see page 20)	5 ii requireu	9b			- Ou	
W-2G and 1099-R if tax	10	Taxable refunds, credits, or offsets of	state and local incom		(see page 2	0)	10	
was withheld.	11	Alimony received	oldio dila local mocili	o taxoo ((occ page 2	o,	11	
	12	Business income or (loss). Attach Sch	edule C or C-EZ				12	
	13	Capital gain or (loss). Attach Schedule				▶ □	13	
If you did not	14	Other gains or (losses). Attach Form 4	1797				14	
get a W-2,	15a	IRA distributions 15a	15b					
see page 19.	16a	Pensions and annuities 16a	b	Taxable a	amount (see p	page 22)	16b	
Enclose, but do	17	Rental real estate, royalties, partnershi	ps, S corporations, tru	ısts, etc.	Attach Sch	edule E	17	
not attach, any payment. Also,	18	Farm income or (loss). Attach Schedu	le F				18	
please use	19						19	
Form 1040-V.	20a		b			-	20b	
	21 22	Other income. List type and amount (s Add the amounts in the far right column					21	
	23	Educator expenses (see page 26) .		23				
Adjusted	24	Certain business expenses of reservists, p						
Gross		fee-basis government officials. Attach Fo	•	24				
Income	25	IRA deduction (see page 26)		25				
	26	Student loan interest deduction (see p		26				
	27	Tuition and fees deduction (see page	29)	27				
	28	Health savings account deduction. Att	ach Form 8889	28				
	29	Moving expenses. Attach Form 3903		29				
	30	One-half of self-employment tax. Attac		30				
	31	Self-employed health insurance deduc		31				
	32	Self-employed SEP, SIMPLE, and qua		32				
	33	Penalty on early withdrawal of savings		33 34a				
	34a 35	Add lines 23 through 34a					35	
	36	Add lines 23 through 34a Subtract line 35 from line 22. This is y					36	

Form 1040 (2004)			Page
Toy and	37	Amount from line 36 (adjusted gross income)	37
Tax and Credits	38a	Check ∫ ☐ You were born before January 2, 1940, ☐ Blind. ☐ Total boxes	
Credits		if: Spouse was born before January 2, 1940, ☐ Blind. checked ▶ 38a ☐	
Standard	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here > 38b	
Deduction	39	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	39
for—	40	Subtract line 39 from line 37	40
 People who checked any 	41	If line 37 is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on	
box on line		line 6d. If line 37 is over \$107,025, see the worksheet on page 33	41
38a or 38b or who can be	42	Taxable income. Subtract line 41 from line 40. If line 41 is more than line 40, enter -0-	42
claimed as a	43	Tax (see page 33). Check if any tax is from: a Form(s) 8814 b Form 4972	43
dependent, see page 31.	44	Alternative minimum tax (see page 35). Attach Form 6251	44
All others:	45	Add lines 43 and 44	45
Single or	46	Foreign tax credit. Attach Form 1116 if required	
Married filing	47	Credit for child and dependent care expenses. Attach Form 2441	
separately, \$4,850	48	Credit for the elderly or the disabled. Attach Schedule R 48	
Married filing	49	Education credits. Attach Form 8863	
jointly or	50	Retirement savings contributions credit. Attach Form 8880	
Qualifying widow(er),	51	Child tax credit (see page 37)	
\$9,700	52	Adoption credit. Attach Form 8839	
Head of	53	Credits from: a Form 8396 b Form 8859 53	
household, \$7,150	54	Other credits. Check applicable box(es): a Form 3800	
ψ1,100 ——————————————————————————————————		b ☐ Form 8801 c ☐ Specify 54	
	55	Add lines 46 through 54. These are your total credits	55
	56	Subtract line 55 from line 45. If line 55 is more than line 45, enter -0 ▶	56
Othor	57	Self-employment tax. Attach Schedule SE	57
Other	58	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	58
Taxes	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59
	60	Advance earned income credit payments from Form(s) W-2	60
	61	Household employment taxes. Attach Schedule H	61
	62	Add lines 56 through 61. This is your total tax	62
Payments	63	Federal income tax withheld from Forms W-2 and 1099 63	
	64	2004 estimated tax payments and amount applied from 2003 return 64	
If you have a	65a	Earned income credit (EIC)	
qualifying child, attach	b	Nontaxable combat pay election ► 65b	
Schedule EIC.	66	Excess social security and tier 1 RRTA tax withheld (see page 54)	
	67	Additional child tax credit. Attach Form 8812 67	
	68	Amount paid with request for extension to file (see page 54) 68	
	69	Other payments from: a \square Form 2439 b \square Form 4136 c \square Form 8885 . 69	
	70	Add lines 63, 64, 65a, and 66 through 69. These are your total payments	70
Refund	71	If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpaid	71
Direct deposit?	72a	Amount of line 71 you want refunded to you	72a
See page 54 and fill in 72b,	▶ b	Routing number	
72c, and 72d.	► d	Account number	
	73	Amount of line 71 you want applied to your 2005 estimated tax 73	
Amount	74 75	Amount you owe. Subtract line 70 from line 62. For details on how to pay, see page 55	74
You Owe	75	Estimated tax penalty (see page 55)	Complete the following.
Third Party			
Designee	De nai	signee's Phone Personal identification no. ▶ () number (PIN)	ation
Sign		der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and	to the best of my knowledge and
Here	bel	ief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of wh	ich preparer has any knowledge.
Joint return?	Yo	ur signature Date Your occupation	Daytime phone number
See page 17.			()
Keep a copy	Sp	ouse's signature. If a joint return, both must sign. Date Spouse's occupation	
for your records.	7		
	Pre	parer's Date Check if	Preparer's SSN or PTIN
Paid		nature Check if self-employed	
Preparer's	Fir	m's name (or EIN	1
Use Only	you add	urs if self-employed), dress, and ZIP code Phone no.	()

Use the IRS label. Otherwise, please print Presidential Blection Campaign See page 16. Note. Checking "Yes" will not change your tax or reduce your refund. Do you, or your spouse if filing a joint return, want \$3 to go to this fund? You must enter your SSN(s) above. Presidential Blection Campaign See page 16. Note. Checking "Yes" will not change your tax or reduce your refund. Do you, or your spouse if filing a joint return, want \$3 to go to this fund? You was enter your SSN(s) above. Presidential Blection Campaign See page 16. Note. Checking "Yes" will not change your tax or reduce your refund. Do you, or your spouse if filing a joint return, want \$3 to go to this fund? You Spouse You Spouse You Spouse 1	1040	U.S	6. Individual Income Tax Re	eturn 20 U4	(99)) IRS Use	Only—Do no	t write or	staple in this space.
It is point return, spouse's first name and initial Last name Spouse's social security number and street, if you have a P.O. box, see page 16. Apt. no. Apt.		_			, ,	<u></u>			·
If your return, spouse's finit name and initial last name It you have a P.O. box, see page 16. If you have a foreign address, see page 16. If you name address (number and street), if you have a P.O. box, see page 16. If you name address (number and street), if you have a P.O. box, see page 16. If you name address (number and street), if you have a P.O. box, see page 16. If you name address (number and street), if you have a P.O. box, see page 16. If you name address (number and street), if you name address, see page 16. If you name address (number and street), if you name address (number and street), if you name address, see page 16. You name address (number and street), if you name and you name address (number and street), if you name and you name address (number and street), if you name and	Label	You	ur first name and initial	Last name					
Total number of exemptions Part	0000								1 1
Use the It Both Chrewise, please print Be print Be please print Be please print Be print Be please print Be print	on page 16.) B	If a	joint return, spouse's first name and initial	Last name				Spous	e's social security numbe
Chterwise, please print City, town or post office, state, and ZIP code. If you have a foreign address, see page 16. City, town or post office, state, and ZIP code. If you have a foreign address, see page 16. Note. Checking "Yes" will not change your tax or reduce your refund. Spouse Bection Campalgn Note. Checking "Yes" will not change your tax or reduce your refund. Spouse Page 17. Filing Status I Single Married filing joint y (even if only one had income) Married filing persons. Res page 17. Married filing joint y (even if only one had income) Married filing persons. Be speaped 17. Married filing joint y (even if only one had income) Married filing persons as a fill but not your dependent, the qualifying person is a child but not your dependent child (see page 17). Because Page 18. Exemptions Married filing joint y (even if only one had income) Married filing joint y (even if only one had income) Married filing joint y (even if only one had income) Married filing joint y (even if only one had income) Married filing joint y (even if only one had income) Married filing joint y (even if only one had income) Married filing joint y (even if only one had income) Married filing joint y (even if only one had income) Married filing joint y (even if only one had income) Married filing joint y (even if only one had income) Married filing joint y (even if only one had income) Dependents: (1) First name I filing the page 18. Married filing joint y (even if only one had income) Married filing joint y (even if only one had income) Married filing joint y (even if only one had income) Married filing joint y (even if only one had income) Dependents: (1) First name Mages, salaries, Its, one. Attach Schedule B if required Married filing joint y (even if only one had income) Mages, salaries, Its, one. Attach Schedule B if required Married filing joint y (even if only one had income) Mages, salaries, Its, one. Attach Schedule B if required Married filing joint y (even if only one had inco	Use the IRS	Но	me address (number and street). If you have	a P.O. box, see page 16		Apt. no	o. [Important! A
Tryce, Presidential Election Campaign Note. Checking "Yes" will not change your tax or reduce your refund. Note. Checking "Yes" will not change your tax or reduce your refund. Do you or your spouse if filing a joint return, want \$3 to go to this fund?	Otherwise,								-
See page 18 Note. Checking "Yes" will not change your rax or reduce your refund.	produce print	City	y, town or post office, state, and ZIP code. If	you have a foreign addr	ess, see p	age 16.	J		
See page 16.	Presidential .	\	Note Observe West all and all and			.1		Yo	u Spouse
Filing Status Check only 3	(See page 16.)		-	•			•	□Ye	
Check only one box. Sal Married filing separately. Enter spouse's SSN above and full name here. ▶	E.I. O	1	Single		1 ☐ He	ad of househ	old (with c	qualifyin	g person). (See page 17.)
and full name here. ▶ 5 ☐ Qualifying widow(er) with dependent child (see page 17) Exemptions 6a ☐ Yourself. If someone can claim you as a dependent, do not check box 6a ☐ Dependents: c Dependents: (2) Dependents	Filing Status	2	Married filing jointly (even if only one	e had income)		. ,		child bu	t not your dependent, ente
Exemptions 6a	Check only	3							alout ability and a second 70
Exemptions b	one box.		_				ow(er) with	aepen	
c Dependents: (1) First name Last name social security number relationship to you will less light 19) If more than four dependents, see page 18. d Total number of exemptions claimed	Exemptions			ou as a dependent, d	o not che	еск рох ба		}	
If more than four dependents, see page 18.	Exemptions			(2) Dependent's	(3)	Dependent's	(4) if qua	ifying	on 6c who:
If more than four dependents, see page 18. d Total number of exemptions claimed		·	•		er rel				-
if more than four dependents, see page 18) d Total number of exemptions claimed d Total number of exemptions claimed Attach Form(s) W-2 here. Also attach Forms W-2 and tatach Forms Hollow Forms Hollow Form Form Form Form Form Form Form Form			(1)	1 1		you	Cicuit (300 pa	ago 10)_	you due to divorce
Total number of exemptions claimed									
d Total number of exemptions claimed				1 1					
Income	page 10.								
Taxable interest. Attach Schedule B if required 8a		d	Total number of exemptions claimed						
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. 10 Taxable refunds, credits, or offsets of state and local income taxes (see page 20) 10 Taxable refunds, credits, or offsets of state and local income taxes (see page 20) 11 Alimony received 12 Business income or (loss). Attach Schedule C or C-EZ 13 Capital gain or (loss). Attach Schedule C or C-EZ 14 Other gains or (losses). Attach Form 4797 15a IRA distributions 15b ISB IRA distributions 15c IRA distributions 15c IRA decount of technic see page 24) 15c IRA deduction (see page 26) 25c IRA deduction (see page 26) 27c Iration and fees deduction (see page 28) 27d IRA deduction (see page 28) 27d IRA deduction (see page 29)	Income	_							
W2-2 here. Also attach Forms W2-2 here. Also attach W2-2 here. Also W2-2 here. Also attach W2-2 here. Also W2-2 here. Al	moonic				0b			8a	
b Qualified dividends (see page 20) 9b	Attach Form(s)	_			OD	-		92	
W-26 and 1099-R if tax was withheld. 10 Taxable refunds, credits, or offsets of state and local income taxes (see page 20). 11 Alimony received. 12 Business income or (loss). Attach Schedule C or C-EZ. 13 Capital gain or (loss). Attach Schedule C or C-EZ. 14 Other gains or (losse). Attach Form 4797. 15a IRA distributions. 15b Isable amount (see page 22) 15b Isable amount (see page 22) 17 Interpolyment compensation. 19 Unemployment compensation. 19 Unemployment compensation. 19 Unemployment compensation. 20a Social security benefits. 20a If the amounts in the far ingint column for lines 7 through 21. This is your total income. 21 Educator expenses (see page 26). 22 Add the amounts in the far ingint column for lines 7 through 21. This is your total income. 22 IRA deduction (see page 26). 23 IRA deduction (see page 26). 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ. 25 IRA deduction (see page 29). 26 Student loan interest deduction (see page 29). 27 Tuition and fees deduction (see page 29). 28 Health savings account deduction. Attach Form 8889. 29 Moving expenses. Attach Form 3903. 30 One-half of self-employment tax. Attach Schedule SE. 30 One-half of self-employment tax. Attach Schedule SE. 30 One-half of self-employment ax. Attach Schedule SE. 30 One-half of self-employment ax. Attach Schedule SE. 31 Self-employed SEP, SIMPLE, and qualified plans. 32 Self-employed SEP, SIMPLE, and qualified plans. 33 Add lines 23 through 34a . 35 Add lines 23 through 34a .				3 il required	9b			- Ou	
11				state and local incom		see nage 2	0)	10	
12 Business income or (loss). Attach Schedule C of C-EZ 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here				otato ana local moon	o taxoo (occ page 2	o,	11	
13				edule C or C-EZ				12	
14 Other gains or (losses). Attach Form 4797					eauired.	check here	▶ □	13	
get a W-2, see page 19. 15a RA distributions 15a b Taxable amount (see page 22) 16b 16b	If you did not							14	
16a Pensions and annuities 16a b Taxable amount (see page 22) 17 Rental real estate, royalties, partnerships. S corporations, trusts, etc. Attach Schedule E 18 Farm income or (loss). Attach Schedule F 18 19 Unemployment compensation 19 Unemployment compensation 19 20b 21 20ther income. List type and amount (see page 24) 22 Add the amounts in the far right column for lines 7 through 21. This is your total income ▶ 22 23 24 25 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 18A deduction (see page 26) 25 18A deduction (see page 26) 26 27 11tition and fees deduction (see page 29) 27 28 Health savings account deduction. Attach Form 8889 29 Moving expenses. Attach Form 3903 29 29 30 30 One-half of self-employment tax. Attach Schedule SE 30 31 Self-employed health insurance deduction (see page 30) 32 Self-employed SEP, SIMPLE, and qualified plans 32 34a Add lines 23 through 34a Add lines 23 through 34a 35 Add lines 23 through	•	15a		15b					
not attach, any payment. Also, please use Form 1040-V. 18 Farm income or (loss). Attach Schedule F. 19 Unemployment compensation 10 Other income. List type and amount (see page 24) 21 Other income. List type and amount (see page 24) 22 Add the amounts in the far right column for lines 7 through 21. This is your total income ▶ 23 Educator expenses (see page 26) 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 11RA deduction (see page 26) 25 Student loan interest deduction (see page 28) 26 Student loan interest deduction (see page 29) 27 Tuition and fees deduction (see page 29) 28 Health savings account deduction. Attach Form 8889 29 Moving expenses. Attach Form 3903 30 One-half of self-employment tax. Attach Schedule SE 31 Self-employed health insurance deduction (see page 30) 32 Self-employed SEP, SIMPLE, and qualified plans 33 Penalty on early withdrawal of savings 34 Alimony paid b Recipient's SSN ▶ 35 Add lines 23 through 34a 36 Add lines 23 through 34a	see page 19.	16a	Pensions and annuities 16a	16b					
payment. Also, please use Form 1040-V. 20a Social security benefits 20a b Taxable amount (see page 24) 21 Other income. List type and amount (see page 24) 22 Add the amounts in the far right column for lines 7 through 21. This is your total income ≥ 22 Addjusted Gross Income 23 Educator expenses (see page 26) 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 25 IRA deduction (see page 26) 26 Student loan interest deduction (see page 28) 27 Tuition and fees deduction (see page 29) 28 Health savings account deduction. Attach Form 8889 29 Moving expenses. Attach Form 3903 30 One-half of self-employment tax. Attach Schedule SE 31 Self-employed health insurance deduction (see page 30) 32 Self-employed SEP, SIMPLE, and qualified plans 33 Penalty on early withdrawal of savings 34a Alimony paid b Recipient's SSN ▶ 35 Add lines 23 through 34a	Enclose, but do	17	Rental real estate, royalties, partnershi	ps, S corporations, tru	sts, etc.	Attach Sch	edule E	17	
please use Form 1040-V. 20a Social security benefits 20a b Taxable amount (see page 24) 21 Other income. List type and amount (see page 24) 22 Add the amounts in the far right column for lines 7 through 21. This is your total income ≥ 22 Adjusted Gross Income 23 Educator expenses (see page 26) 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ IRA deduction (see page 26) 25 IRA deduction (see page 28) 26 Student loan interest deduction (see page 28) 27 Tuition and fees deduction (see page 29) 28 Health savings account deduction. Attach Form 8889 29 Moving expenses. Attach Form 3903 29 Moving expenses. Attach Form 3903 30 One-half of self-employment tax. Attach Schedule SE 31 Self-employed health insurance deduction (see page 30) 32 Self-employed SEP, SIMPLE, and qualified plans 33 Penalty on early withdrawal of savings 34 Alimony paid b Recipient's SSN ▶ 35 Add lines 23 through 34a	·	18							
Form 1040-V. 20a Social security benefits . 20a b Taxable amount (see page 24) 21 Other income. List type and amount (see page 24) 22 Add the amounts in the far right column for lines 7 through 21. This is your total income ≥ 22 Adjusted Gross Educator expenses (see page 26)		19	Unemployment compensation						
Adjusted Gross Income 23 Educator expenses (see page 26)	Form 1040-V.	20a	Social security benefits . 20a	b	Taxable a	ımount (see p	-		
Adjusted Gross 23									
Gross lincome 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ lincome 25 IRA deduction (see page 26)						our total life		22	
Gross fee-basis government officials. Attach Form 2106 or 2106-EZ 24 Income 25 IRA deduction (see page 26)	Adjusted								
Income 25 IRA deduction (see page 26)	Gross	24		•	24				
26 Student loan interest deduction (see page 28)	Income	25			25				
Tuition and fees deduction (see page 29)					26				
Health savings account deduction. Attach Form 8889. Moving expenses. Attach Form 3903. One-half of self-employment tax. Attach Schedule SE. Self-employed health insurance deduction (see page 30). Self-employed SEP, SIMPLE, and qualified plans. Penalty on early withdrawal of savings. Alimony paid b Recipient's SSN ▶ Add lines 23 through 34a.			, ,	- ,	27				
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31 Self-employed health insurance deduction (see page 30) 32 Self-employed SEP, SIMPLE, and qualified plans		29	•		29				
32 Self-employed SEP, SIMPLE, and qualified plans		30	One-half of self-employment tax. Attac	h Schedule SE	30				
33 Penalty on early withdrawal of savings		31	Self-employed health insurance deduc	ction (see page 30)	31				
34a Alimony paid b Recipient's SSN ▶		32	Self-employed SEP, SIMPLE, and qua	alified plans					
35 Add lines 23 through 34a		33							
							:		

Form 1040 (2004)				Page
Tax and	37	Amount from line 36 (adjusted gross income)	37	
Credits	38a	Check \[\bigcup \text{You} \text{ were born before January 2, 1940,} \bigcup \bigcup \text{Blind.} \] \(\text{Total boxes} \)		
		if:	<u>.</u>	
Standard	b	, 10	-	
Deduction for—	39	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	39	
	40	Subtract line 39 from line 37	40	
 People who checked any 	41	If line 37 is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on		
box on line 38a or 38b or		line 6d. If line 37 is over \$107,025, see the worksheet on page 33	41	
who can be	42	Taxable income. Subtract line 41 from line 40. If line 41 is more than line 40, enter -0-	42	
claimed as a dependent,	43	Tax (see page 33). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972	43	
see page 31.	44	Alternative minimum tax (see page 35). Attach Form 6251	44	
All others:	45	Add lines 43 and 44	45	
Single or	46	Foreign tax credit. Attach Form 1116 if required 46		
Married filing	47	Credit for child and dependent care expenses. Attach Form 2441		
separately, \$4,850	48	Credit for the elderly or the disabled. Attach Schedule R 48		
Married filing	49	Education credits. Attach Form 8863		
jointly or	50	Retirement savings contributions credit. Attach Form 8880		
Qualifying widow(er),	51	Child tax credit (see page 37)		
\$9,700	52	Adoption credit. Attach Form 8839		
Head of	53	Credits from: a Form 8396 b Form 8859 53		
household, \$7,150	54	Other credits. Check applicable box(es): a Form 3800		
Ψ7,150		b ☐ Form 8801 c ☐ Specify 54		
	55	Add lines 46 through 54. These are your total credits	55	
	56	Subtract line 55 from line 45. If line 55 is more than line 45, enter -0	56	
	57	Self-employment tax. Attach Schedule SE	57	
Other	58	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	58	
Taxes	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required.	59	
	60	Advance earned income credit payments from Form(s) W-2	60	
	61	Household employment taxes. Attach Schedule H	61	
	62	Add lines 56 through 61. This is your total tax	62	
Devemente	63	Federal income tax withheld from Forms W-2 and 1099 63	<u> </u>	
Payments	64	2004 estimated tax payments and amount applied from 2003 return	-	
If you have a	65a	Earned income credit (EIC)	-	
qualifying	_05a b	Nontaxable combat pay election ► 65b	-	
child, attach		Excess social security and tier 1 RRTA tax withheld (see page 54)		
Schedule EIC.	66 67	Additional child tax credit. Attach Form 8812	-	
	68	Amount paid with request for extension to file (see page 54)	-	
	69	Other payments from: a \square Form 2439 b \square Form 4136 c \square Form 8885 . 69	-	
	70	Add lines 63, 64, 65a, and 66 through 69. These are your total payments	70	
Deferred	71	If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpaid	71	
Refund	71 72a	Amount of line 71 you want refunded to you	72a	
Direct deposit? See page 54	, ∠a ► b	Routing number		
and fill in 72h	► d	Account number Savings		
72c, and 72d.				
Amount	73 74	Amount of line 71 you want applied to your 2005 estimated tax ► 73 Amount you owe. Subtract line 70 from line 62. For details on how to pay, see page 55 ►	74	
You Owe	7 4 75	Estimated tax penalty (see page 55)		
		you want to allow another person to discuss this return with the IRS (see page 56)? Yes. (Comple	ete the following.
Third Party				to the remembers.
Designee		signee's Phone Personal identific me ► no. ► () number (PIN)	ation	
Sign		der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and	d to the	best of my knowledge and
Here	bel	lief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of will	nich prep	arer has any knowledge.
Joint return?	Yo	ur signature Date Your occupation	Daytir	me phone number
See page 17.			()
Кеер а сору	Sp	ouse's signature. If a joint return, both must sign. Date Spouse's occupation		,
for your records.	7			
	D.	Date	Prepa	arer's SSN or PTIN
Paid		eparer's inature Check if self-employed		
Preparer's	Fin	m's name (or	-	
Use Only	you add	urs if self-employed), dress, and ZIP code Phone no.)

Form	Department of the Treasury—Internal Revenue	e Service										
1040A	U.S. Individual Income Ta	x Return (99)	2004 IRS Us	se Only—Do not wr	ite or staple in this space.							
Label	Your first name and initial	Last name		``	OMB No. 1545-0085							
(See page 18.)				Your so	cial security number							
A B					1 1							
E	If a joint return, spouse's first name and initial	Last name		Spouse's	s social security number							
Use the IRS label.					<u> </u>							
Otherwise.	Home address (number and street). If you have a P.C). box, see page 18.	Apt	t. no.	mportant!							
please print R E	City, town or post office, state, and ZIP code. If you	havo a foreign address, see page	2.18		-							
or type.	City, town or post office, state, and zir code. If you	nave a foreign address, see pagi	e 10.) 10	u must enter your SSN(s) above.							
Presidential				<u> </u>								
Election Campaign	Note. Checking "Yes" will not chan	ge your tax or reduce yo	ur refund.	Yo	ou Spouse							
(See page 18.)	Do you, or your spouse if filing a joi			. ▶ Yes	□ No □ Yes □ No							
Filing	1 Single		4 Head of househ	old (with qualifying	g person). (See page 19.)							
status	2 Married filing jointly (even if only one had income) If the qualifying person is a child but not your one had income)											
Check only	3 Married filing separately. Enter s		'	s name here. ► _								
one box.	full name here. ►		, ,	. ,	ent child (see page 19)							
Exemptions	6a ☐ Yourself. If someone c	an claim you as a c	lependent, do no t	t check	Boxes checked on							
	box 6a. b Spouse			}	6a and 6b							
	c Dependents:		(O) Demandantia	(4) √if qualifying	No. of children on 6c who:							
	o Dependents.	(2) Dependent's social	(3) Dependent's relationship to	child for child	lived with							
If more than six	(1) First name Last name	security number	you	tax credit (see page 21)	you							
dependents,					 did not live with you due 							
see page 20.					to divorce or separation							
					(see page 21)							
					Dependents on 6c not							
					entered above							
					Add numbers							
	d Total number of exemptions	s claimed			on lines above							
Income	a rotal flambor of exemption	o diaminod.										
	7 Wages, salaries, tips, etc.	Attach Form(s) W-2		7								
Attach Form(s) W-2		(-)										
here. Also	8a Taxable interest. Attach So		d	8a								
attach	b Tax-exempt interest. Do n		8b									
Form(s) 1099-R if tax	9a Ordinary dividends. Attach S			9a								
was withheld.	b Qualified dividends (see pa		9b									
Marian allaharan	10 Capital gain distributions (s	see page 23).	44b Tayabla ass	10								
If you did not get a W-2, see	11a IRA distributions. 11a		11b Taxable am (see page 2									
page 22.	12a Pensions and		12b Taxable am									
Enclose, but do	annuities. 12a		(see page 2									
not attach, any payment.		-	, , ,	,								
	13 Unemployment compensati	tion and Alaska Per	manent Fund divi	dends. 13								
	14a Social security		14b Taxable am									
	benefits. 14a		(see page 2	.6). <u>14b</u>								
	45 Add lines 7 through 14h (for	riabtooluma) This i	o vous total incom									
A alice to at	15 Add lines 7 through 14b (far16 Educator expenses (see page 14)			ne. ► 15								
Adjusted	Educator expenses (see page 2IRA deduction (see page 2		<u>16</u> 									
gross	18 Student loan interest dedu											
income	19 Tuition and fees deduction	· · · · · ·	18 19									
	20 Add lines 16 through 19. T			20								
		,	-									
	21 Subtract line 20 from line	15. This is your adj t	usted gross incor	me. ▶ 21								

Form 1040A	(2004					Page
Tax,	22	Enter the amount from line 21 (adjusted gross income	э).		22	
credits, and	23a		d Total boxes d Schecked ► 23	sa 🔲		
Standard Deduction		If you are married filing separately and your spoudeductions, see page 30 and check here	use itemizes ► 23		0.4	
for—	24	Enter your standard deduction (see left margin).	in a 00 a mta w 0		24	_
 People who checked any 	25	Subtract line 24 from line 22. If line 24 is more than li	·		25	
box on line 23a or 23b or who can be claimed as a	26	If line 22 is \$107,025 or less, multiply \$3,100 by the t exemptions claimed on line 6d. If line 22 is over \$107 worksheet on page 32.			26	
dependent, see page 31.	27	Subtract line 26 from line 25. If line 26 is more than li This is your taxable income .	ne 25, enter -0		27	
All others:	28	Tax, including any alternative minimum tax (see page	31).		28	
Single or Married filing separately,	29	Credit for child and dependent care expenses. Attach Schedule 2.	29			
\$4,850 Married filing	30	Credit for the elderly or the disabled. Attach Schedule 3.	30			
jointly or Qualifying	31	Education credits. Attach Form 8863.	31			
widow(er), \$9,700	32	Retirement savings contributions credit. Attach Form 8880.	32			
Head of household,	33	Child tax credit (see page 36).	33			
\$7,150	34	Adoption credit. Attach Form 8839.	34			
)	35	Add lines 29 through 34. These are your total credits	 3.		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	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			
If you have	40	2004 estimated tax payments and amount applied from 2003 return.	40			
a qualifying	41a	- ' '	41a			
child, attach Schedule	b	* *				
EIC.	42	Additional child tax credit. Attach Form 8812.	42			
	43	Add lines 39, 40, 41a, and 42. These are your total p	avments.		43	
Refund	44	If line 43 is more than line 38, subtract line 38 from line 11 This is the amount you overpaid.			44	
Direct	45a	Amount of line 44 you want refunded to you.		> 4	45a	
deposit? See page 50 and fill in	▶ b	Routing number	cking Saving	s		
45b, 45c, and 45d.	▶ d	Account number				
	46	Amount of line 44 you want applied to your 2005 estimated tax.	46			
Amount	47	Amount you owe. Subtract line 43 from line 38. For	details on how			
you owe		to pay, see page 51.		> 4	47	
	48	Estimated tax penalty (see page 51).	48			
Third party	I	Do you want to allow another person to discuss this return with the I	RS (see page 52)?	Yes. Co	omplete the following	у. 🔲 N
designee	I	Designee's Phone no. ▶ ()		ersonal ident umber (PIN)	ification	
Sign here Joint return? See page 18. Keep a copy			sources of income I rece	ived during t		
for your records.			Joe o occupation		Displayed COM Dec	INI.
Paid preparer's	-	Preparer's Date signature	Check if self-emp		Preparer's SSN or PTI	IN .
use only		Firm's name (or yours if self-employed),	EI	N	1	
use villy		address and ZIP code	Pł	hone no	()	

Department of the Treasury-Internal Revenue Service Form Income Tax Return for Single and 2004 1040EZ Joint Filers With No Dependents OMB No. 1545-0675 Your social security number Label (See page 11.) Spouse's social security number If a joint return, spouse's first name and initial Use the IRS label. Home address (number and street). If you have a P.O. box, see page 11. Apt. no Otherwise, ▲ Important! н please print You must enter your City, town or post office, state, and ZIP code, If you have a foreign address, see page 11. or type. SSN(s) above. Presidential Election You Spouse Note. Checking "Yes" will not change your tax or reduce your refund. Campaign (page 11) Do you, or your spouse if a joint return, want \$3 to go to this fund?. Yes No Yes No Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. **Income** Attach your Form(s) W-2. **Attach** Form(s) W-2 Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ. 2 here. Enclose, but Unemployment compensation and Alaska Permanent Fund dividends do not attach, 3 (see page 13). any payment. Add lines 1, 2, and 3. This is your adjusted gross income. 4 Can your parents (or someone else) claim you on their return? Note. You Enter amount from If single, enter \$7,950. must check If married filing jointly, enter \$15,900. worksheet on back. Yes or No. 5 See back for explanation. Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your **taxable income**. 6 **Payments** Federal income tax withheld from box 2 of your Form(s) W-2. 7 and tax 8a Earned income credit (EIC). 8a 8b **b** Nontaxable combat pay election. 9 9 Add lines 7 and 8a. These are your total payments. 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 11a 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 in 11b, 11c, **b** Routing number and 11d. d Account number If line 10 is larger than line 9, subtract line 9 from line 10. This is **Amount** the amount you owe. For details on how to pay, see page 19. 12 you owe Do you want to allow another person to discuss this return with the IRS (see page 19)? **Yes.** Complete the following.

No Third party Designee's Personal identification designee number (PIN) name no. 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 Sign 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. here Your occupation Daytime phone number Your signature Date Joint return?

Date

Spouse's occupation

Check if

Cat. No. 11329W

self-employed

EIN

Phone no.

Date

yours if self-employed), address, and ZIP code For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 23.

Preparer's

Firm's name (or

signature

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

See page 11. Keep a copy

preparer's

use only

for your records.

Paid

Form **1040EZ** (2004)

Preparer's SSN or PTIN

Schedule 1

Department of the Treasury-Internal Revenue Service

Interest and Ordinary Dividends for Form 1040A Filers

OMB No. 1545-0085

(Form 1040A) 2004 Name(s) shown on Form 1040A Your social security number Part I Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, enter the firm's name and the total interest shown on that form. Interest List name of payer. If any interest is from a seller-financed mortgage (See back and the buyer used the property as a personal residence, see back of of schedule schedule and list this interest first. Also, show that buyer's social and the instructions security number and address. Amount for Form 1 1040A. line 8a.) Add the amounts on line 1. 2 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 1040A, line 8a. 4 Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, Part II enter the firm's name and the ordinary dividends shown on that form. **Ordinary** 5 List name of payer. Amount dividends 5 (See back of schedule and the instructions for Form 1040A, line 9a.)

Add the amounts on line 5. Enter the total here and on Form 1040A,

line 9a.

6

Schedule 2 (Form 1040A)

Department of the Treasury—Internal Revenue Service

Child and Dependent Care Expenses for Form 1040A Filers (99)

2004

OMB No. 1545-0085

Name(s) shown on Form	1040	A									,	Your socia	l security nu	mber	
Before you beg ● Dependent C				and th			ns. See C ng Pers o		itions o	n page	1 of		arate instr		
Part I	1	(a)	Care provider name	's			nber, stree and ZIP o		. no.,		ldentif r (SSN	ying or EIN)	(d) Amo		
Persons or organizations who provided the care															
You must		(If you	need more	space	, use t	he botto	m of pa	ge 2.	.)						
complete this part.	Did you receive dependent care benefits? No Complete only Yes Complete Par										ly Part II below. rt III on the back next.				
		Caution. If the care was provided in your home, you may owe employment taxes. If you do, you must use Form 1040. See Schedule H and its instructions for details.											you		
Part II	2	Information about your qualifying person(s) . If you have more than two qualifying persons, see the instructions.													
Credit for child and dependent care expenses		J	(a) Quali First	fying pe	erson's name Last					lifying pe ecurity n			(c) Qualified expense you incurred and pair in 2004 for the perso listed in column (a)		
											1				
										i	1				
	3	3 Add the amounts in column (c) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 26.													
	4	Enter v	our earne d	linco	me. Se	e the ins	struction	s.				4			
		If marri	ied filing joi was a stud , enter the	ntly, e dent o	nter yo	ur spou	se's earr	ned ir			r	5			
	6	Enter the smallest of line 3, 4, or 5.									6				
	7		he amount				20		7						
	8	Enter c	on line 8 the t on line 7.					w th	at app	lies to 1	the				
		If line 7	' is:				If line 7								
		Over	But not over		cimal ount is		Over	ove	t not er	Deci	mal unt is	;			
		15,000- 17,000- 19,000- 21,000- 23,000-	-15,000 -17,000 -19,000 -21,000 -23,000 -25,000		.35 .34 .33 .32 .31 .30		\$29,000 31,000 33,000 35,000 37,000 39,000	—33, —35, —37, —39, —41,	,000 ,000 ,000 ,000	.2	27 26 25 24 23 22				
		27,000-	27,000 29,000		.29 .28		41,000 43,000	—No	limit	.2	21 20	8		×.	
	9 Multiply line 6 by the decimal amount on line 8. If you paid 2003 expenses in 2004, see the instructions.											9			
			he amount									10			
	11		for child and 10 here and 0					nter th	ne sma	ller of lin	ne 9	11			

Schedule 2 (Form 1040A) 2004	1		Page 2
Part III	12	Enter the total amount of dependent care benefits you received for 2004. This amount should be shown in box 10 of your Form(s)		
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, if any. See the instructions.	13	
	14	Subtract line 13 from line 12.	14	
	15	Enter the total amount of qualified expenses incurred in 2004 for the care of the qualifying person(s).		
	16	Enter the smaller of line 14 or 15.		
	17	Enter your earned income . See the instructions. 17		
	19	 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. Enter the smallest of line 16, 17, or 18. 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 		
	21	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 2003 expenses in 2004, see the instructions for line 9.	24	
	25	Complete line 2 on the front of this schedule. Do not include in column (c) any benefits shown on line 20 above. Then, add the amounts in column (c) and enter the total here.	25	
	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	
		·	Schedul	e 2 (Form 1040A) 2004

Schedule 3 (Form 1040A)

Department of the Treasury-Internal Revenue Service

Credit for the Elderly or the Disabled for Form 1040A Filers

2004

OMB No. 1545-0085

	IOI FOIIII 1040A FIICIS	(99) 2007	OMB No. 1545-008
Name(s) shown on Form	m 1040A		Your social security number
	You were age 65 or older But you must also meet of	or You were under age 65, you and total disability, and y disability income. her tests. See the separate instructions for Secan figure the credit for you. See the instructions	retired on permanen ou received taxable Schedule 3.
Part I	If your filing status is:	And by the end of 2004:	neck only one box:
Check the box for your filing status	Single, Head of household, or	1 You were 65 or older	
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 or retired on permanent and total disability	· —
	Married filing	5 Both spouses were under 65, and both permanent and total disability	_
	jointly	6 One spouse was 65 or older, and the oth was under 65 and retired on permanent disability	and total
		7 One spouse was 65 or older, and the oth was under 65 and not retired on permatotal disability	anent and
	Married filing	8 You were 65 or older and you lived a your spouse for all of 2004	· —
	separately	9 You were under 65, you retired on permetotal disability, and you lived apart f spouse for all of 2004	rom your
	Did you check box 1, 3, 7, or	— Yes — ► Skip Part II and complete	Part III on the back
	8?	— No — → Complete Parts II and III.	
Part II Statement of	, ,	's statement for this disability for 1983 or ar statement for tax years after 1983 and your ent, and	

Statement of permanent and total disability

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 2004.
 - If you **did not** check this box, have your physician complete the statement on page 4 of the instructions. You **must** keep the statement for your records.

15

16

17

18

19

20

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Schedule 3 (Form 1040A) 2004

Box 8 or 9 . .

Enter one-half of line 16.

the credit. Otherwise, go to line 20.

Multiply line 19 by 15% (.15).

Add lines 13c and 17.

Form 1040A, line 29.

enter -0-.

16

17

18 19

20

21

22

Subtract line 15 from line 14. If zero or less,

or line 21 here and on Form 1040A, line 30.

Subtract line 18 from line 12. If zero or less, stop; you cannot take

Enter the amount from Form 1040A, line 28, minus any amount on

Credit for the elderly or the disabled. Enter the smaller of line 20

SCHEDULES A&B

Department of the Treasury Internal Revenue Service (99)

(Form 1040)

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

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

OMB No. 1545-0074 Attachment Sequence No. **07**

name(s) snown or	1101111	1040		1001	social security number
Medical		Caution. Do not include expenses reimbursed or paid by others.			
and	1	Medical and dental expenses (see page A-2)	1		
Dental	2	Enter amount from Form 1040, line 37 2			
Expenses	3 4	Multiply line 2 by 7.5% (.075) Subtract line 3 from line 1. If line 3 is more than line 1, el	3	4	
Taxes You	5	State and local (check only one box):		4	
Paid	3	a ☐ Income taxes, or	5		
(See		b General sales taxes (see page A-2)			
page A-2.)	6	Real estate taxes (see page A-3)	6		
	7	Personal property taxes	7		
	8	Other taxes. List type and amount ▶			
	9	Add lines 5 through 8	8	9	
Interest	10	Home mortgage interest and points reported to you on Form 1098	10		
You Paid	11	Home mortgage interest not reported to you on Form 1098. If paid			1
(See		to the person from whom you bought the home, see page A-4			
page A-3.)		and show that person's name, identifying no., and address			
Nata			11		
Note. Personal	12	Points not reported to you on Form 1098. See page A-4			1
interest is	12	for special rules	12		
not deductible.	13	Investment interest. Attach Form 4952 if required. (See			
	11	page A-4.)	13	14	
Gifts to	14	Add lines 10 through 13		14	
Charity	15	Gifts by cash or check. If you made any gift of \$250 or more, see page A-4	15		
If you made a gift and got a	16	Other than by cash or check. If any gift of \$250 or more,	16		
benefit for it,	17	see page A-4. You must attach Form 8283 if over \$500 Carryover from prior year	17		
see page A-4.	18	Add lines 15 through 17		18	
Casualty and					
Theft Losses	19	Casualty or theft loss(es). Attach Form 4684. (See page A	∖-5.)	19	
Job Expenses and Most	20	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ			
Other		if required. (See page A-6.) ▶			
Miscellaneous Deductions			20		
20440110110	21	Tax preparation fees	21		1
(See	22	Other expenses—investment, safe deposit box, etc. List			1
page A-5.)		type and amount ▶			
			22		
	23	Add lines 20 through 22	23		1
	24 25	Enter amount from Form 1040, line 37 24	25		
	26	Multiply line 24 by 2% (.02)		26	
Other	27	Other—from list on page A-6. List type and amount ▶ .			
Miscellaneous					
Deductions	00	L. F 4040 lbs. 07 6440 700 (674 050 '/	and all fillings are a second at 1.100	27	
Total Itemized	28	Is Form 1040, line 37, over \$142,700 (over \$71,350 if ma	, , , , ,		
Deductions		No. Your deduction is not limited. Add the amounts in t for lines 4 through 27. Also, enter this amount on F		28	
		Yes. Your deduction may be limited. See page A-6 for the	,		

Name(s) shown on Form 1040. Do not enter name and social security number if shown on other side. Your social security number Attachment Schedule B—Interest and Ordinary Dividends Sequence No. 08 Amount List name of payer. If any interest is from a seller-financed mortgage and the Part I buyer used the property as a personal residence, see page B-1 and list this Interest interest first. Also, show that buyer's social security number and address (See page B-1 and the instructions for 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 2 2 shown on that Add the amounts on line 1 form. Excludable interest on series EE and I U.S. savings bonds issued after 1989. 3 Attach Form 8815 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a ▶ 4 Note. If line 4 is over \$1,500, you must complete Part III. **Amount** 5 List name of payer ▶ Part II **Ordinary Dividends** (See page B-2 and the instructions for Form 1040. line 9a.) Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

Part III
Foreign
Accounts
and Trusts

(See

page B-2.)

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.

Add the amounts on line 5. Enter the total here and on Form 1040, line 9a.

Note. If line 6 is over \$1,500, you must complete Part III.

7a At any time during 2004, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? 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 ▶

During 2004, 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

Yes

No

6

SCHEDULE C (Form 1040)

Department of the Treasury

Internal Revenue Service

Profit or Loss From Business

(Sole Proprietorship)

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

► Attach to Form 1040 or 1041. ► See Instructions for Schedule C (Form 1040).

OMB No. 1545-0074

2004

Attachment Sequence No. 09

Name of proprietor Social security number (SSN) Principal business or profession, including product or service (see page C-2 of the instructions) B Enter code from pages C-7, 8, & 9 С Business name. If no separate business name, leave blank. D Employer ID number (EIN), if any Ε Business address (including suite or room no.) ▶ City, town or post office, state, and ZIP code (2) Accrual (3) ☐ Other (specify) ► F Accounting method: (1) Cash Did you "materially participate" in the operation of this business during 2004? If "No," see page C-3 for limit on losses G н Part I Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory 1 employee" box on that form was checked, see page C-3 and check here 2 2 Subtract line 2 from line 1 3 3 4 Cost of goods sold (from line 42 on page 2) 4 5 5 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3) 6 Gross income. Add lines 5 and 6 7 Part II **Expenses.** Enter expenses for business use of your home **only** on line 30. Advertising 8 **19** Pension and profit-sharing plans 20 Rent or lease (see page C-5): 9 Car and truck expenses (see 9 20a page C-3). a Vehicles, machinery, and equipment . 10 20b 10 Commissions and fees **b** Other business property. . 11 21 11 Contract labor (see page C-4) 21 Repairs and maintenance . 12 22 12 Depletion 22 Supplies (not included in Part III) 23 23 Taxes and licenses 13 Depreciation and section 179 24 Travel, meals, and entertainment: expense deduction (not 24a a Travel . . . included in Part III) (see 13 page C-4) **b** Meals and entertainment Employee benefit programs c Enter nondeduct-(other than on line 19), ible amount in-15 Insurance (other than health) . 15 cluded on line 24b Interest: (see page C-5) . 16 16a 24d a Mortgage (paid to banks, etc.) . d Subtract line 24c from line 24b 16b 25 **25** Utilities Other 26 Wages (less employment credits) . 26 17 Legal and professional 27 Other expenses (from line 48 on 17 services page 2) 18 18 Office expense 27 28 28 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 29 30 30 Expenses for business use of your home. Attach Form 8829 . . . Net profit or (loss). Subtract line 30 from line 29. If a profit, enter on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, 31 see page C-6). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32. 32 If you have a loss, check the box that describes your investment in this activity (see page C-6). • If you checked 32a, enter the loss on Form 1040, line 12, and also on Schedule SE, line 2 32a All investment is at risk. (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. 32b Some investment is not • If you checked 32b, you must attach Form 6198. at risk.

Pa	rt III Cost of Goods Sold (see page C-6)					
33	Method(s) used to value closing inventory: a \square Cost b \square Lower of cost or market c	☐ Ot	her (attac	ch explan	ation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing in "Yes," attach explanation		y? If \square	Yes		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 claiming line 9 and are not required to file Form 4562 for this business. See the ins 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 2004, enter the number of miles you used you	ur veh	icle for:			
а	Business b Commuting c Other					
45	Do you (or your spouse) have another vehicle available for personal use?		🗆	Yes		ol
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 Pa	If "Yes," is the evidence written?	or lin	e 30.	Yes		10
48	Total other expenses. Enter here and on page 1, line 27	48				

SCHEDULE C-EZ (Form 1040)

Net Profit From Business

(Sole Proprietorship)

Attachment

Social security number (SSN)

Department of the Treasury Internal Revenue Service

Name of proprietor

▶ Partnerships, joint ventures, etc., must file Form 1065 or 1065-B. ► Attach to Form 1040 or 1041. ► See instructions on back.

Sequence No. 09A

OMB No. 1545-0074

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

b If "Yes," is the evidence written?

☐ No

SCHEDULE D (Form 1040)

Department of the Treasury Internal Revenue Service (99) **Capital Gains and Losses**

► Attach to Form 1040.

► See Instructions for Schedule D (Form 1040).

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

OMB No. 1545-0074

2004

Attachment
Sequence No. 12

Name(s) shown on Form 1040

Your social security number

Pa	rt I Short-Term Capital Gains	and Losses-	-Assets Held	d One Year or L	.ess			
	(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 instruct	-6 of	(f) Gain or (los Subtract (e) from	
1								
								:
						-		:
								1
2	Enter your short-term totals, if ar line 2							
3	Total short-term sales price amount column (d)		-					
4	Short-term gain from Form 6252 and			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. E	nter the amount	, if any, from	line 8 of your Ca	pital Loss	6	(
	Carryover Worksheet on page D-6					6	(!
7	Net short-term capital gain or (los	s). Combine line	s 1 through 6	in column (f)		7		<u>i </u>
Pa	rt II Long-Term Capital Gains	and Losses—	-Assets Held	More Than On	e 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 oth (see page D the instruct	-6 of	(f) Gain or (los Subtract (e) from	
8								
								!
								-
9	Enter your long-term totals, if an line 9	• •	lle D-1, 9					
10	Total long-term sales price amount column (d)	ts. Add lines 8 a	40					
11	Gain from Form 4797, Part I; long-te (loss) from Forms 4684, 6781, and 8				erm gain or	11		
12	Net long-term gain or (loss) from Schedule(s) K-1	partnerships, S	S corporations	, estates, and t	rusts from	12		
40	•					13		
13 14	Capital gain distributions. See page Long-term capital loss carryover. Er			ne 13 of your Ca			,	-
16	Carryover Worksheet on page D-6 Net long-term capital gain or (los					14	(:
15	Part III on the back	sj. Combine line	s o u rough l	4 in column (f). I	nen go to	15		-

Schedule D (Form 1040) 2004

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 16 go to line 21. If a gain, enter the gain on Form 1040, line 13, and then go to line 17 below . . . 17 Are lines 15 and 16 both gains? Yes. Go to line 18. No. Skip lines 18 through 21, and go to line 22. Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet on page D-7 of the 18 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on 19 Are lines 18 and 19 both zero or blank? Yes. Complete Form 1040 through line 42, and then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 34 of the Instructions for Form 1040. Do not complete lines 21 and 22 below. No. Complete Form 1040 through line 42, and then complete the Schedule D Tax Worksheet on page D-9 of the instructions. **Do not** complete lines 21 and 22 below. If line 16 is a loss, enter here and on Form 1040, line 13, the smaller of: 21 • The loss on line 16 or

• (\$3,000), or if married filing separately, (\$1,500)

Do you have qualified dividends on Form 1040, line 9b?

No. Complete the rest of Form 1040.

Note. When figuring which amount is smaller, treat both amounts as positive numbers.

Capital Gain Tax Worksheet on page 34 of the Instructions for Form 1040.

☐ Yes. Complete Form 1040 through line 42, and then complete the Qualified Dividends and

Schedule D (Form 1040) 2004

SCHEDULE EIC (Form 1040A or 1040)

Earned Income Credit

Qualifying Child Information

1040A 1040 or 1040 EIC

OMB No. 1545-0074

Attachment Sequence No. 43

Department of the Treasury Internal Revenue Service Name(s) shown on return Complete and attach to Form 1040A or 1040 only if you have a qualifying child.

Your social security number

Before you begin:

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



- 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.
- 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	Child 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 42 of the Form 1040A instructions or page 44 of the Form 1040 instructions unless the child was born and died in 2004. If your child was born and died in 2004 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate.							
3	Child's year of birth	Year If born after and 4b; go to	1985, skip lines 4a o line 5.	Year If born after and 4b; go to	1985, skip lines 4a o line 5.			
_	If the child was born before 1986— Was the child under age 24 at the end of 2004 and a student?	Yes. Go to line 5.	No. Continue	Yes. Go to line 5.	No. Continue			
b	Was the child permanently and totally disabled during any part of 2004?	Yes. Continue	No. The child is not a qualifying child.	Yes. 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 2004 If the child lived with you for more than half of 2004 but less than 7 months, enter "7." If the child was born or died in 2004 and your home was the child's home for the entire time he or she was alive during 2004, enter "12."	Do not enter n	months nore 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 2004, (b) is claimed as your dependent on line 6c of Form 1040A or Form 1040, and (c) is a U.S. citizen or resident alien. For more details, see the instructions for line 42 of Form 1040A or line 67 of Form 1040.

SCHEDULE E (Form 1040)

Supplemental Income and Loss

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

OMB No. 1545-0074 Attachment

Department of the Treasury Internal Revenue Service (99) ► Attach to Form 1040 or Form 1041. ► See Instructions for Schedule E (Form 1040) Sequence No. Name(s) shown on return Your social security number Income or Loss From Rental Real Estate and Royalties Note. If you are in the business of renting personal property, use Part I Schedule C or C-EZ (see page E-3). Report farm rental income or loss from Form 4835 on page 2, line 40. List the type and location of each rental real estate property: 2 For each rental real estate property 1 Yes No listed on line 1, did you or your family Α use it during the tax year for personal purposes for more than the greater of: В • 14 days **or** • 10% of the total days rented at В fair rental value? (See page E-3.) C **Properties Totals** Income: (Add columns A, B, and C.)

						0			, ,	/
3	Rents received	3						3		
4	Royalties received	4						4		
Exp	penses:									
5	Advertising	5								
6	Auto and travel (see page E-4)	6								
7	Cleaning and maintenance	7								
8	Commissions	8								
9	Insurance	9								
10	Legal and other professional fees	10								
11	Management fees	11								
12	Mortgage interest paid to banks,									
	etc. (see page E-4)	12						12		
13	Other interest	13								
14	Repairs	14								
15	Supplies	15								
16	Taxes	16								
17	Utilities	17								
18	Other (list) ▶									
		18								
19	Add lines 5 through 18	19						19		
20	Depreciation expense or depletion									
	(see page E-4)	20						20		
21	Total expenses. Add lines 19 and 20	21								
22	Income or (loss) from rental real									
	estate or royalty properties.									
	Subtract line 21 from line 3 (rents)									
	or line 4 (royalties). If the result is a (loss), see page E-4 to find out if									
	you must file Form 6198	22								
23	Deductible rental real estate loss.									
	Caution. Your rental real estate									
	loss on line 22 may be limited. See									
	page E-4 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 show	wn or	line 22. Do not ind	lude any losse	s		.	24		
25				-			,	25	()
26	Total rental real estate and royalty in	ncom	e or (loss). Combine	lines 24 and 25.	Enter	the result here	.			
	If Parts II, III, IV, and line 40 on page									

line 17. Otherwise, include this amount in the total on line 41 on page 2

26

Scrie	dule L (1 01111 1040) 2004						Allaciii	nent Sequi	ence iv	io. 10	•		raye Z
Nam	e(s) shown on return. Do not en	ter name and s	ocial security nu	ımber if showı	on other side	€.				Your	socia	security	number
Car	ition. The IRS compares	amounts re	norted on vo	ur tay retu	rn with amo	nunta	e chown on	Schodul	lo(c) k	<u></u>	<u>'</u>	'	
Ра	rt II Income or Lo which any amour											at-risk a	activity fo
27	Are you reporting any loss loss from a passive activit	y (if that loss	was not repo	rted on For	m 8582), or เ							Yes	□ No
	If you answered "Yes,"	see page E-	6 before cor	npleting thi									
28		(a) Name			(b) Enter P		(c) Check if foreign) Emple entifica				heck if nount is
		(4)			for S corpora		partnership	Id	numbe				at risk
Α													
В													
B C													
D													
	Passive Incom	e and Loss	•			Nor	npassive Ir	ncome a	and I	088			
				(I-) NI-			Ī				(*) A I		
	(f) Passive loss allowed (attach Form 8582 if required)		ssive income chedule K-1		npassive loss Schedule K-1			ion 179 ex n from For		2		onpassive m Sched i	
_	(_			
A													
В													
С													
D													
29a	Totals												
h	Totals												
	Add columns (g) and (j)	of line 29a								30			
31	Add columns (f), (h), and								.	31	()
									· -	-	`		
32	Total partnership and result here and include	in the total	on line /11	or (loss).	Combine ii	nes	so and si.	Enter tr	ie	32			
Pa	rt III Income or Lo	es From F	etates and	Truete		•	<u> </u>		•	02			
га	income or Lo)33 1 10111 L	_States and	ilusis							4.		
33			(a) Na	me						i		Employer ation nur	
											domini	ation nai	11001
Α													
В													
	Pass	ive Income	and Loss				Non	passive	Inco	ome	and I	_oss	
	(c) Passive deduction or loss			Passive incon			(e) Deduction			(r income	
	(attach Form 8582 if requ	uired)	tror	n Schedule K	-1		from Sched	ule K-1			Sch	edule K-	1
Α													
В													
34a	Totals												
	Totals												<u> </u>
	Add columns (d) and (f)	of line 24a								35			
	. , , , , , , , , , , , , , , , , , , ,					•			· -	36	()
	Add columns (c) and (e)			 Indonesia (· -	-	\		
37	Total estate and trust include in the total on I		` '	bine lines d	ss and so.	Ente	er the result	nere an		37			
Do	rt IV Income or Lo			Mortgog	o Invocto	·	Conduite	/DEMI			idua	l Hold	or
га	IIICOIIIE OI LO				s inclusion from			•		-nes			
38	(a) Name		nployer ion number	Sched	ules Q, line 2d		(d) Taxable in from Sched					come from	
		lacritilleat		(see	e page E-6)		Hom concu	uics a, iiic	. 10		Jonicat	1103 Q, 1111	1
	0 11 1 (1)			1. 1				44.1.1	_				
39	Combine columns (d) ar	na (e) only. E	nter the resu	uit nere and	i include in	tne	total on line	41 belo	W	39			
Pa	rt V Summary												
40	Net farm rental income	or (loss) from	m Form 483	5 . Also, cor	nplete line	42 b	elow		. L	40			
41	Total income or (loss). Con	nbine lines 26,	, 32, 37, 39, an	d 40. Enter th	ne result here	and	on Form 1040	, line 17		41			
42	Reconciliation of farmin	a and fishin	a incomo En	tor vour ara	ee forming								
74	and fishing income rep												
	(Form 1065), box 14,					42							
	box 17, code N; and Sch	,	•		,	72			-				
43	Reconciliation for real												
	professional (see page E												
	anywhere on Form 1040					42							
	you materially participate	ed under the	e passive act	ivitv loss ru	ıles	43							

SCHEDULE F (Form 1040)

Department of the Treasury Internal Revenue Service (99) **Profit or Loss From Farming**

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

► See Instructions for Schedule F (Form 1040).

OMB No. 1545-0074

2004

Attachment Sequence No. 14

Name	e of proprietor					Social sec	curity number (SS	·N)
A Pri	ncipal product. Describe in one or two	words your principal of	crop or activity	for the current tax	k year.	B Enter o	ode from Part IV	
						D Employ	er ID number (El	N), if any
C Ac	counting method:	(1) Cash	(2	Accrual				
- D:	d			00040 If "NI- "				
	d you "materially participate" in the							
Pal	Farm Income—Cash M Do not include sales of			•				
_				4	dany purposes, rep	JOIL LIICSC (saics on Form	7757.
1 2	Sales of livestock and other item Cost or other basis of livestock a							
3						3		
4	Sales of livestock, produce, grain					4		
- 5а	Total cooperative distributions (Form(s	1	ia		5b Taxable amou	int 5b		
6a	Agricultural program payments (s		ia		6b Taxable amou	-		
7	Commodity Credit Corporation (C		e F-3):	·				
а	CCC loans reported under election					7a		
b	CCC loans forfeited		'b		7c Taxable amou	int 7c		
8	Crop insurance proceeds and ce		ents (see page	e F-3):				
а	Amount received in 2004		Ba		8b Taxable amou	ınt 8b		
С	If election to defer to 2005 is atta	ached, check here	· 🗌	8d Amount	deferred from 2003	8d		
9	Custom hire (machine work) inco	ome				9		
10	Other income, including Federal ar	nd state gasoline or f	uel tax credit o	or refund (see pa	age F-3)	10		
11	Gross income. Add amounts in the	-	-			1 1		
Day	amount from page 2, line 51 .						L 4 !	
Pal	repairs, etc., on your ho		etnoa. Do n	ot include pe	ersonal or living exp	enses suci	i as taxes, ins	surance,
10	•			05 Damaian		_		
12	Car and truck expenses (see page F-4—also attach Form 4562)	12		25 Pension	and profit-sharir	1g 25		
13	Chemicals	13			lease (see page F-5):			
14	Conservation expenses				, machinery, and equi	_		
17	(see page F-4)	14			, macilinery, and equi	00-		
15	Custom hire (machine work)	15			and, animals, etc.) .	001		
16	Depreciation and section 179			, i	and maintenance .			
	expense deduction not claimed			28 Seeds a	nd plants purchased	. 28		
	elsewhere (see page F-4) .	16		29 Storage	and warehousing .	. 29		
17	Employee benefit programs other			30 Supplies	purchased	. 30		
	than on line 25	17				. 31		\perp
18	Feed purchased	18		32 Utilities				
19	Fertilizers and lime	19		33 Veterinary	y, breeding, and medicine	33		
20	Freight and trucking	20		34 Other ex	(specify):			
21	Gasoline, fuel, and oil	21		а				_
22	Insurance (other than health) .	22		b				+
23	Interest:	00-		С				+
	Mortgage (paid to banks, etc.).	23a 23b				04.		
24	Other	24		e f		34e 34f		+
	Labor filled (1000 offipioyment credits)	_ _		'		341		+
35	Total expenses. Add lines 12 th	rough 3/lf				▶ 35		
36	Net farm profit or (loss). Subtract	_						\neg
30	Schedule SE, line 1. If a loss, you					00		
37	If you have a loss, you must check	_					All investment	io ot riols
	 If you checked 37a, enter the If you checked 37b, you must 	loss on Form 1040,				, _	☐ Some investment is	

Schedule F (Form 1040) 2004 Page 2

Part III Farm Income—Accrual Method (see page F-6)

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797 and do not include this livestock on line 46 below.

38 Sales of livestock, produce, grains, and other products during the year	
Total desperative distributions (Comme) 1999 174111	
40a Agricultural program payments	
41 Commodity Credit Corporation (CCC) loans:	
a CCC loans reported under election	
b CCC loans forfeited	
42 Crop insurance proceeds	
43 Custom hire (machine work) income	
44 Other income, including Federal and state gasoline or fuel tax credit or refund	
45 Add amounts in the right column for lines 38 through 44	
46 Inventory of livestock, produce, grains, and other products at beginning of the year	
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*	
51 Gross income. Subtract line 50 from line 45. Enter the result here and on page 1, line 11	

*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.

Part IV Principal Agricultural Activity Codes



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

- Your principal source of income is from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis or
- You are engaged in the business of breeding, raising, and caring for dogs, cats, or other pet animals.

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

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

Crop Production

111100 Oilseed and grain farming111210 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)

Department of the Treasury Internal Revenue Service

Credit for the Elderly or the Disabled

► See Instructions for Schedule R (Form 1040).

OMB No. 1545-0074 Attachment Sequence No.

Name(s) shown on Form 1040

Your social security number

		!
You may be able to take this credit and reduce your tay if by the end of 2004:		

You may be able to take this credit and reduce your tax if by the end of 2004:

► Attach to Form 1040.

• You were age 65 or older or • You were under age 65, you retired on permanent and total disability, and you received taxable disability income.

But you must also meet other tests. See page R-1.

In most cases, the II	IRS can figure the credit for you. See page R-1.	
Part I Check the Bo	ox for Your Filing Status and Age	
If your filing status is:	And by the end of 2004:	Check only one box:
Single, Head of household, or Qualifying widow(er)	1 You were 65 or older	1
	2 You were under 65 and you retired on permanent and total	al disability 2 📙
	3 Both spouses were 65 or older	3
	4 Both spouses were under 65, but only one spouse permanent and total disability	
Married filing jointly	5 Both spouses were under 65, and both retired on permaner disability	
	6 One spouse was 65 or older, and the other spouse was un retired on permanent and total disability	
	7 One spouse was 65 or older, and the other spouse was unnot retired on permanent and total disability	
Married filing	8 You were 65 or older and you lived apart from your spous 2004	
separately	9 You were under 65, you retired on permanent and total disc you lived apart from your spouse for all of 2004	
	- Yes ── Skip Part II and complete Part III on back.	
box 1, 3, 7, or 8?	- No — Complete Parts II and III.	
Part II Statement of	Permanent and Total Disability (Complete only if you checked box	2, 4, 5, 6, or 9 above.)
	an's statement for this disability for 1983 or an earlier year, or you ears after 1983 and your physician signed line B on the statement, a	
2 Due to your continue in 2004, check this	ued disabled condition, you were unable to engage in any substantial box	
If you checked thi	is box, you do not have to get another statement for 2004.	
	eck this box, have your physician complete the statement on page Int for your records.	R-4. You must

Par	art III Figure Your Credit	
10	Box 1, 2, 4, or 7	
	Did you check box 2, 4, 5, 6, or 9 in Part I? No	
11	 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. 	
12	If you completed line 11, enter the smaller of line 10 or line 11; all others, enter the	
13		
а	Nontaxable part of social security benefits and Nontaxable part of railroad retirement benefits treated as social security (see page R-3).	
b	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, line 37	
15	If you checked (in Part I): Enter: Box 1 or 2 \$7,500 Box 3, 4, 5, 6, or 7 \$10,000 Box 8 or 9 \$5,000	
16	Subtract line 15 from line 14. If zero or less, enter -0	
17 18	Lines one flam of this for a contract of the flam of this form	
19	Subtract line 18 from line 12. If zero or less, stop; you cannot take the credit. Otherwise, go to line 20	
20212223	Enter the amount from Form 1040, line 45	
24	Credit for the elderly or the disabled. Enter the smaller of line 20 or line 23 here and on Form 1040, line 48	

SCHEDULE SE

(Form 1040)

Self-Employment Tax

OMB No. 1545-0074

2004

Attachment
Sequence No. 17

Department of the Treasury Internal Revenue Service

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

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

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

Who Must File Schedule SE

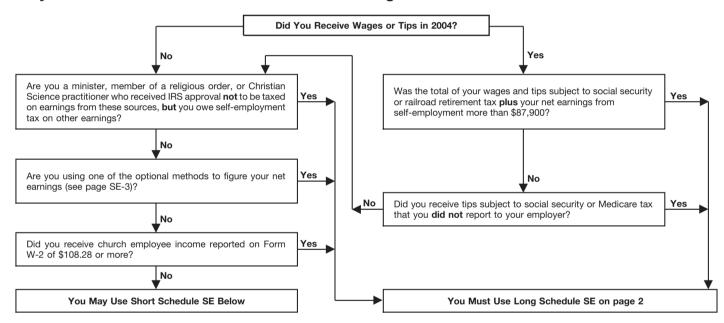
You must file Schedule SE if:

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

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

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

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



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

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1	
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report	2	
3	Combine lines 1 and 2	3	
4	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:		
	• \$87,900 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 57.	5	
	 More than \$87,900, multiply line 4 by 2.9% (.029). Then, add \$10,899.60 to the result. Enter the total here and on Form 1040, line 57. 		
6	Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 30		

Schedule SE (Form 1040) 2004	Attachment Sequence No. 17	Page 2
Concadic CE (Form 1040) 2004	Attachment Sequence No. 17	i age 🛓

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

Social security number of person with self-employment income

Section B—Long Schee	dule	SE
----------------------	------	----

Part I	Self-Employment	Tax
--------	-----------------	-----

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

box 14, code A.

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		der, or Christian Science practitioner and you filed self-employment, check here and continue with Par			
1		36, and farm partnerships, Schedule K-1 (Form use the farm optional method (see page SE-4)	1		
2	14, code A (other than farming); and Schedule K	edule C-EZ, line 3; Schedule K-1 (Form 1065), box (-1 (Form 1065-B), box 9. Ministers and members to report on this line. See page SE-2 for other 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 92.3	35% (.9235). Otherwise, enter amount from line 3	4a		
b	If you elect one or both of the optional method	s, enter the total of lines 15 and 17 here	4b		
С		; you do not owe self-employment tax. Exception. income, enter -0- and continue	4c		
5a	Enter your church employee income from Form 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 line	es 4c and 5b	6		
7	Maximum amount of combined wages and self tax or the 6.2% portion of the 7.65% railroad re	etirement (tier 1) tax for 2004	7	87,900	00
8a b	Total social security wages and tips (total of box W-2) and railroad retirement (tier 1) compensations skip lines 8b through 10, and go to line 11. Unreported tips subject to social security tax (from the security tax)	on. If \$87,900 or more, 8a			
	Add lines 8a and 8b		8c		
9		er -0- here and on line 10 and go to line 11 .	9		
10		6 (.124)	10		
11			11		
12	Self-employment tax. Add lines 10 and 11. Er		12		
13	Deduction for one-half of self-employment to 50% (.5). Enter the result here and on Form 10				
Par	t II Optional Methods To Figure Net Ear	rnings (see page SE-3)			
	n Optional Method. You may use this method \$2,400 or (b) your net farm profits² were less the	only if (a) your gross farm income ¹ was not more an \$1,733.			
14	Maximum income for optional methods		14	1,600	00
15	Enter the smaller of: two-thirds (3) of gross fainclude this amount on line 4b above	arm income¹ (not less than zero) or \$1,600. Also	15		
than		nod only if (a) your net nonfarm profits³ were less ss nonfarm income⁴ and (b) you had net earnings rior 3 years.			
Cau	tion. You may use this method no more than five	e times.			
16	Subtract line 15 from line 14		16		
17	on line 16. Also include this amount on line 4b a		17		
	m Sch. F, line 11, and Sch. K-1 (Form 1065), 14, code B.	rom Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 10 ch. K-1 (Form 1065-B), box 9.	65), bo	ox 14, code A; and	d

 $^4\mathrm{From}$ 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.

Employee Business Expenses

► See separate instructions.

Department of the Treasury Internal Revenue Service (99)

► Attach to Form 1040.

Attachment Sequence No. 54

OMB No. 1545-0139

Your name Occupation in which you incurred expenses Social security number Part I **Employee Business Expenses and Reimbursements** Column A Column B **Step 1 Enter Your Expenses** Other Than Meals Meals and and Entertainment Entertainment 1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See 1 2 Parking fees, tolls, and transportation, including train, bus, etc., that 2 did not involve overnight travel or commuting to and from work . . . Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment. Business expenses not included on lines 1 through 3. Do not 5 Meals and entertainment expenses (see instructions) Total expenses. In Column A, add lines 1 through 4 and enter the 6 result. In Column B, enter the amount from line 5 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 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 Step 3 Figure Expenses To Deduct on Schedule A (Form 1040) 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 8 income on Form 1040, line 7 Note: If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return. 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.) 10 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on

Schedule A (Form 1040), line 20. (Reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules

Form 2106 (2004) Page **2**

Pa	rt II Vehic	cle Expenses								
		eral Information (cle expenses.)	You r	nust complete th	is section if you		(a) Vehicle	1	(b) Vehicle	2
11	Enter the date	e the vehicle was pl	aced i	n service		11	/ /		/ /	
12		e vehicle was driver				12	r	niles		miles
13		es included on line 1				13	r	niles		miles
14		isiness use. Divide li				14		%		%
 15		roundtrip commutir				15	r	niles		miles
16		niles included on line				16		niles		miles
17		Add lines 13 and 16				17		niles		miles
18		our spouse) have and								No
19		nicle available for pe								No
20		evidence to support								No
21		e evidence written?.								No
	tion B—Stan	dard Mileage Ra	te (Se	e the instruction	s for Part II to fir	nd ou	it whether to co	ompl	ete this sectio	
	tion C.)	idara ilinoago ria	.0 (01		o for fait in to in	10 00	it whother to o	omp.	oto tino ocotio	
22		3 by 37.5¢ (.375) .						22		
	tion C—Actu	ual Expenses		(a)	Vehicle 1				hicle 2	
		•		(α)	Vernoie 1		,	D) VO	11010 2	
23		repairs, vehicle	23							
•		5	24a							
_		s	24a							
b		it (see instructions).	24c							
С	Subtract line 2	4b from line 24a .	240							_
25		employer-provided								
		s only if 100% of								
		alue was included	0.5							
		-see instructions)	25		_					-
26	Add lines 23,	24c, and 25	26							
27		e 26 by the								
	percentage on	line 14	27							
28		see instructions) .	28							
29	Add lines 27 a	and 28. Enter total								
		ne 1	29							
		preciation of Vehi	cles (Use this section	only if you owne	ed the	e vehicle and a	re co	mpleting Sect	ion C
tor	the vehicle.)		1				-			
				(a)	Vehicle 1		(b) Ve	hicle 2	
30	Enter cost or	other basis (see								
			30							
31		n 179 deduction								
		allowance (see								
			31							
32	*	30 by line 14 (see								
02		you claimed the								
		deduction or								
		ance)	32							
33		ation method and								
-	•	ee instructions) .	33							
34		by the percentage								
34		instructions)	34							
35		and 34	35							
36		cable limit explained structions	36							
~=			- 55							
37		e 36 by the	37							
	-	line 14	31							_
38		aller of line 35 or								
		enter this amount	20							
		ove	38							

Unreimbursed Employee Business Expenses

Attachment ► Attach to Form 1040.

OMB No. 1545-1441

Department of the Treasury Internal Revenue Service (99)

Your name	Occupation in which you incurred expenses	Social security number
		1 1
		the state of the s

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

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

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

Pai	rt I Figure Your Expenses				
1	Vehicle expense using the standard mileage rate. Complete Part II and multiply line 8a by 37.5¢ (.375)	1			
2	Parking fees, tolls, and transportation, including train, bus, etc., that 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: $\$$ \times 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.)	5			
6	Total expenses. Add lines 1 through 5. Enter here and on line 20 of Schedule A (Form 1040). (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			
Par	Information on Your Vehicle. Complete this part only if you are claiming vehicle.	cle ex	pense o	n 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 2004, enter the number of miles you	u use	d your vel	hicle for:	
а	Business b Commuting c Other				-
9	Do you (or your spouse) have another vehicle available for personal use?		. 🗆	Yes 🗆	No
10	Was your vehicle available for personal use during off-duty hours?		. 🗆	Yes	No
11a	Do you have evidence to support your deduction?		. 🗆	Yes 🗆	No
b	If "Yes," is the evidence written?		. 🗆	Yes 🗆	No

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

Cat. No. 11858E

Department of the Treasury - Internal Revenue Service

Child and Dependent Care Expenses

Your social security number

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

► See separate instructions.

OMB No. 1545-0068 21 Sequence No.

Pa							
		ganizations Who Provore space, use the bott		must complete the	nis part.		
1	(a) Care provider's name		(b) Address . no., city, state, and ZIP code	' '	ing number or EIN)	(d) Amount paid (see instructions	
		Did you receive dent care benefits?	No	Complete onlyComplete Part			
Cau		vided in your home, you n		xes. See the instruct	ions for Fo	rm 1040, line 61.	
		d and Dependent Car					
2		r qualifying person(s). If	you have more than tw	o qualifying persons			
	(a) First	Qualifying person's name	Last (b) Qualifying person's so security number	incui) Qualified expenses yered and paid in 2004 for erson listed in column	or the
3	person or \$6,000 for tw	vo or more persons. If you	u completed Part III, ente		3		
4	Enter your earned inc	ome. See instructions			4		
5		enter your spouse's earn he instructions); all other			5		
6	Enter the smallest of I	•			6		
7		Form 1040, line 37					
8		cimal amount shown belo		nount on line 7			
	If line 7 is:		If line 7 is:				
	But not Over over	Decimal amount is	Over Over	Decimal amount is			
	\$0—15,000	.35	\$29,000—31,000	.27			
	15,000—17,000	.34	31,000—33,000	.26			
	17,000—19,000	.33	33,000—35,000	.25	8	×	
	19,000—21,000	.32	35,000—37,000	.24			
	21,000—23,000	.31	37,000—39,000	.23			
	23,000—25,000	.30	39,000—41,000 41,000—43,000	.22 .21			
	25,000—27,000 27,000—29,000	.29 .28	43,000—43,000 43,000—No limit	.20			
9	Multiply line 6 by the	decimal amount on line 8	3. If you paid 2003 expe	enses in 2004, see			
9	Multiply line 6 by the of the instructions	decimal amount on line 8	3. If you paid 2003 expe	enses in 2004, see	9		

Form 2441 (2004) Page **2**

Par	t III Dependent Care Benefits		
12	Enter the total amount of dependent care benefits you received in 2004. 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, if any (see the instructions)	13	
14	Subtract line 13 from line 12	14	
15	Enter the total amount of qualified expenses incurred		
	in 2004 for the care of the qualifying person(s) 15		
16	Enter the smaller of line 14 or 15		
17	Enter your earned income. See instructions		
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.		
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	00	
	partnership. If you did not receive any such amounts, enter -0	20	
21	Subtract line 20 from line 14		
22	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 18)	22	
23	Deductible benefits. Enter the smallest of line 19, 20, or 22. Also, include this amount		
	on the appropriate line(s) of your return (see the instructions)	23	
24	Enter the smaller of line 19 or 22		
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 detted line post to line 7, enter "DCP"	07	
	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.		
50	Exception. If you paid 2003 expenses in 2004, 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		
٠.	line 29 above. Then, add the amounts in column (c) and enter the total here	31	
32	Enter the smaller of line 30 or 31. Also, enter this amount on line 3 on the front of this		
	form and complete lines 4–11	32	

Investment Credit

► Attach to your tax return.

OMB No. 1545-0155

2004

Attachment
Sequence No. 52

Department of the Treasury Internal Revenue Service

Name(s) shown on return Identifying number

Pai	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			
	Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:			
b	Pre-1936 buildings	1b		
	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)			
Ч	(1) Enter the date on which the 24- or			
u	60-month measuring period begins/			
	(2) Enter the adjusted basis of the building as of the beginning date above			
	(or the first day of your holding period, if later)			
	(3) Enter the amount of the qualified rehabilitation expenditures incurred,			
	or treated as incurred, during the period on line 1d(1) above \$			
е	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) .	1e		
2	Energy credit. Enter the basis of energy property placed in			
	service during the tax year (see instructions) \$ × 10% (.10)	2		
3	Reforestation credit. Enter the amortizable basis of qualified timber property acquired before 10/23/04 (see instructions) \$\frac{\\$}{20}\$ \times 10\% (.10)	3		
4	timber property acquired before 10/23/04 (see instructions) \$\frac{10}{20}\$ \times 10\% (.10) Credit from cooperatives. Enter the unused investment credit from cooperatives	4		
5	Current year credit. Add lines 1b through 4	5		
	Allowable Credit (See Who must file Form 3800 to find out if you complete Part	II or	file Form 3800).)
6	Regular tax before credits:			
	• Individuals. Enter the amount from Form 1040, line 43			
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part			
	I, line 1; or the applicable line of your return			
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines			
_	1a and 1b, or the amount from the applicable line of your return	6		
7	Alternative minimum tax: Enter the alternative minimum tax (AMT) from the following line of the	7		
	appropriate form or schedule			
	• Individuals: Form 6251, line 35			
	• Estates and trusts: Form 1041, Schedule I, line 56			
8	Add lines 6 and 7	8		
9a	Foreign tax credit			
b	Credits from Form 1040, lines 47 through 53			
С	Possessions tax credit (Form 5735, line 17 or 27)			
d	Credit for fuel from a nonconventional source			
е	Qualified electric vehicle credit (Form 8834, line 20)			
f	Add lines 9a through 9e	9f		
10	Net income tax. Subtract line 9f from line 8. If zero, skip lines 11 through 14 and enter -0- on line 15	10		
11 12	Net regular tax. Subtract line 9f from line 6. If zero or less, enter -0- Enter 25% (.25) of the excess, if any, of line 11 over \$25,000 (see instructions)	-		
12 13	Tentative minimum tax (see instructions)	-		
13 14	Enter the greater of line 12 or line 13	14		
15	Subtract line 14 from line 10. If zero or less, enter -0-	15		
16	Credit allowed for the current year. Enter the smaller of line 5 or line 15 here and on Form			
	1040, line 54; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule			
	G. line 2c: or the applicable line of your return. If line 15 is smaller than line 5, see instructions.	16		1

General Business Credit

► See instructions on pages 3 and 4.

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

Attach to your tax return.

Attachment Sequence No. 22

Identifying number

OMB No. 1545-0895

Part I **Current Year Credit** 1a 1b c Current year welfare-to-work credit (Form 8861) 1c d Current year credit for alcohol used as fuel (Form 6478). 1d 1e 1f f Current year low-income housing credit (Form 8586) 1g 1h 1i i Current vear renewable electricity production credit (Form 8835, Section A only) 1j k Current vear credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846) 1k 11 I 1m m Current year new markets credit (Form 8874) 1n Current vear credit for small employer pension plan startup costs (Form 8881) Current year credit for employer-provided child care facilities and services (Form 8882) . . . 10 0 1p р Current year low sulfur diesel fuel production credit (Form 8896) a 1r Current year credit for contributions to selected community development corporations (Form 8847) 1s Current year trans-Alaska pipeline liability fund credit (see instructions). 1t Current year general credits from an electing large partnership (Schedule K-1 (Form 1065-B)) 2 2 3 Passive activity credits included on line 2 (see instructions) 3 4 4 5 Passive activity credits allowed for 2004 (see instructions) 5 6 Carryforward of general business credit to 2004. See instructions for the schedule to attach 6 7 8 8 Part II **Allowable Credit** 9 9 Regular tax before credits (see instructions) 10 Alternative minimum tax (see instructions) 10 11 11 Add lines 9 and 10 12a **b** Credits from Form 1040, lines 47 through 53 12b 12c c Possessions tax credit (Form 5735, line 17 or 27) 12d d Credit for fuel from a nonconventional source 12e Qualified electric vehicle credit (Form 8834, line 20) 12f f 13 Net income tax. Subtract line 12f from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18 13 Net regular tax. Subtract line 12f from line 9. If zero or less, enter -0-14 15 15 Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions) 16 Tentative minimum tax (see instructions) 17 17 Subtract line 17 from line 13. If zero or less, enter -0- 18 18 Credit allowed for the current year. Enter the smaller of line 8 or line 18 here and on Form 1040, line 54; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 19 is smaller than line 8, see instructions. 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

Credit for Federal Tax Paid on Fuels

OMB No. 1545-0162 Attachment Sequence No. 23

Department of the Treasury Internal Revenue Service

► See the Instructions on page 3.

► Attach this form to your income tax return.

Taxpayer identification number

Name (as shown on your income tax return)

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

1_	Nontaxable Use of Gasoline and Gasohol							
		(a) Type of use	(b) Rate	•	(c) Gallons		(d) Amount of credit	(e) CRN
а	Off-highway business use of gasoline		\$.184				\$	
b	Use of gasoline on a farm for farming purposes		.184					362
С	Other nontaxable use of gasoline		.184 .184			J		
d	10% gasohol		.132	2			\$	359
е	7.7% gasohol		.143	96				375
f	5.7% gasohol		.154	36				376
2	Nontaxable Use of Aviation Gasoline							
		(a) Type of use	(b) Rate	•	(c) Gallons		(d) Amount of credit	(e) CRN
а	Use in commercial aviation (other than foreign trade)		\$.15				\$	354
1.	Other nontaxable use		.194			}		324
n								
3	Nontaxable Use of Undyed Diesel Fuel Claimant has the name and address of the person(s) who sexported, the required proof of export.			I	imant and the da	J ate(s	s) of the purchase(s) a	nd if
	Nontaxable Use of Undyed Diesel Fuel Claimant has the name and address of the person(s) who s exported, the required proof of export. Claimant certifies that the diesel fuel did not contain visible Exception. If any of the diesel fuel included in this claim check here	evidence a did conta 	sel fuel to	the cla	ce of dye, attac	h a	detailed explanation	and ▶ □
	Nontaxable Use of Undyed Diesel Fuel Claimant has the name and address of the person(s) who s exported, the required proof of export. Claimant certifies that the diesel fuel did not contain visible Exception. If any of the diesel fuel included in this claim check here	evidence did conta	sel fuel to of dye. ain visible · · · (b) Rate	eviden	ce of dye, attac	h a	detailed explanation	and
3	Nontaxable Use of Undyed Diesel Fuel Claimant has the name and address of the person(s) who sexported, the required proof of export. Claimant certifies that the diesel fuel did not contain visible Exception. If any of the diesel fuel included in this claim check here	evidence did conta	sel fuel to of dye. ain visible (b) Rate	eviden	ce of dye, attac	h a	detailed explanation	and ▶ □ (e)
	Nontaxable Use of Undyed Diesel Fuel Claimant has the name and address of the person(s) who s exported, the required proof of export. Claimant certifies that the diesel fuel did not contain visible Exception. If any of the diesel fuel included in this claim check here	evidence did conta	sel fuel to of dye. ain visible · · · (b) Rate	eviden	ce of dye, attac	h a	detailed explanation	and (e) CRN
3	Nontaxable Use of Undyed Diesel Fuel Claimant has the name and address of the person(s) who sexported, the required proof of export. Claimant certifies that the diesel fuel did not contain visible Exception. If any of the diesel fuel included in this claim check here	evidence did conta	sel fuel to of dye. ain visible (b) Rate	eviden	ce of dye, attac	h a	detailed explanation	and (e) CRN
3 a b	Nontaxable Use of Undyed Diesel Fuel Claimant has the name and address of the person(s) who sexported, the required proof of export. Claimant certifies that the diesel fuel did not contain visible Exception. If any of the diesel fuel included in this claim check here	evidence did conta	sel fuel to of dye. ain visible (b) Rate \$.244	eviden	ce of dye, attac	h a	detailed explanation	and (e) CRN 360
3 a b	Nontaxable Use of Undyed Diesel Fuel Claimant has the name and address of the person(s) who sexported, the required proof of export. Claimant certifies that the diesel fuel did not contain visible Exception. If any of the diesel fuel included in this claim check here	evidence did conta	sel fuel to of dye. ain visible (b) Rate \$.244 .244	eviden	ce of dye, attac	h a	detailed explanation	and (e) CRN 360
3 a b	Nontaxable Use of Undyed Diesel Fuel Claimant has the name and address of the person(s) who sexported, the required proof of export. Claimant certifies that the diesel fuel did not contain visible Exception. If any of the diesel fuel included in this claim check here	evidence of did contain vidence of did contai	sel fuel to of dye. ain visible (b) Rate \$.244 .20 .17 rosene to f dye. isible evice	the clair	ce of dye, attac	th a	detailed explanation	(e) CRN 360 353 350
3 a b	Nontaxable Use of Undyed Diesel Fuel Claimant has the name and address of the person(s) who sexported, the required proof of export. Claimant certifies that the diesel fuel did not contain visible Exception. If any of the diesel fuel included in this claim check here	evidence of did contain vidence of did contai	sel fuel to of dye. ain visible (b) Rate \$.244 .20 .17 rosene to f dye. isible evice	the clair	ce of dye, attac	th a	detailed explanation	(e) CRN 360 353 350
3 a b	Nontaxable Use of Undyed Diesel Fuel Claimant has the name and address of the person(s) who sexported, the required proof of export. Claimant certifies that the diesel fuel did not contain visible Exception. If any of the diesel fuel included in this claim check here	evidence of did contain vidence of use	sel fuel to of dye. ain visible (b) Rate \$.244 .20 .17 rosene to f dye. isible evice.	the clair	ce of dye, attac	th a	detailed explanation	(e) CRN 360 353 350 and if

Cat. No. 12625R

Form 4136 (2004) Page 2

1 01111	4130 (2004)							aye Z
5	Nontaxable Use of Aviation Fuel							
		(a) Type of use		(b) Rate	(c) Gallons	(d) Amount of cred	dit	(e) CRN
						\$		355
a	Use in commercial aviation (other than foreign trade)		\$.175				
b	Other nontaxable use			.219				369
<u>c</u>	Other nontaxable uses	D: 1 =	<u> </u>	.044				377
6	Sales by Registered Ultimate Vendors of Undyed	Diesel Fu	iel	UV R	egistration No. ►			
	Claimant sold the diesel fuel at a tax-excluded price, repai buyer to take the claim; and obtained the required certific certificate is false. See the instructions for additional inform Claimant certifies that the diesel fuel did not contain visible Exception. If any of the diesel fuel included in this claim did or	cate from to be evidence	the bu e subo of dye	uyer and h mitted. e.	as no reason to bel	ieve any informatior	n in the	e
		(a) Type of use		(b) Rate	(c) Gallons	(d) Amount of cred	dit	(e) CRN
а	Use on a farm for farming purposes		\$.244		\$		360
b	Use by a state or local government			.244	J			300
7	Sales by Registered Ultimate Vendors of Undyed	Korosono		UV R	egistration No. ▶		·	
	Sales by negistered offilliate veridors of ordived	Keroserie	,	UP R	egistration No. ▶			
	in the certificate is false, or has the Regulations section 4 additional information to be submitted. Claimant certifies that the kerosene did not contain visible Exception. If any of the kerosene included in this claim did contain the conta	evidence contain visibl	of dye	lence of dy	e, attach a detailed ex	xplanation and check		- [
		(a) Type of use		(b) Rate	(c) Gallons	(d) Amount of cred	dit	(e) CRN
2	Use on a farm for farming purposes		φ.	044)	\$		
а	Ose of a farm for farming purposes		\$.244				
b	Use by a state or local government			.244		,		346
b	Ose by a state of local government			.244				
С	Sales from a blocked pump			.244	J			
8	Nontaxable Use of Liquefied Petroleum Gas (LPG)	in Certa	in Bı		•			
	Trontaxable dee of Enquenear of official and (English	(a) Type		(b)	(c)	(d)		(e)
		of use		Rate	Gallons	Amount of cree	dit	CRN
						\$		050
а	Use in certain intercity and local buses		\$.062				352
								261
b	Use in qualified local buses or school buses			.136				361
9	Gasohol Blending							
	Claimant bought gasoline taxed at the full rate and blend claimant's trade or business. For each batch of gasoho gasoline and alcohol used to make the gasohol and to supply	l, claimant	has	the requir				
		(0)			Gallons of	(d)		(0)

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

Department of the Treasury Internal Revenue Service

Depreciation and Amortization (Including Information on Listed Property)

► See separate instructions.

► Attach to your tax return.

Attachment

Sequence No. 67

OMB No. 1545-0172

Business or activity to which this form relates Name(s) shown on return Identifying number Part I **Election To Expense Certain Property Under Section 179** Note: If you have any listed property, complete Part V before you complete Part I. \$102,000 1 1 Maximum amount. See page 2 of the instructions for a higher limit for certain businesses 2 2 Total cost of section 179 property placed in service (see page 3 of the instructions) 3 \$410,000 3 Threshold cost of section 179 property before reduction in limitation Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-4 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-, If married filing separately, see page 3 of the instructions. (a) Description of property (b) Cost (business use only) (c) Elected cost 6 Listed property. Enter the amount from line 29 7 8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7. 9 Tentative deduction. Enter the **smaller** of line 5 or line 8. 9 10 Carryover of disallowed deduction from line 13 of your 2003 Form 4562 10 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11, Carryover of disallowed deduction to 2005. Add lines 9 and 10, less line 12 ▶ 13 Note: Do not use Part II or Part III below for listed property. Instead, use Part V. Special Depreciation Allowance and Other Depreciation (Do not include listed property.) Special depreciation allowance for qualified property (other than listed property) placed in service 14 Property subject to section 168(f)(1) election (see page 4 of the instructions). 15 Other depreciation (including ACRS) (see page 4 of the instructions) MACRS Depreciation (Do not include listed property.) (See page 5 of the instructions.) Part III Section A 17 17 MACRS deductions for assets placed in service in tax years beginning before 2004 If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ □ Section B—Assets Placed in Service During 2004 Tax Year Using the General Depreciation System (b) Month and (c) Basis for depreciation (d) Recovery (a) Classification of property (f) Method (g) Depreciation deduction year placed in (business/investment use (e) Convention period service only—see instructions) 19a 3-year property b 5-year property 7-year property d 10-year property 15-year property f 20-year property g 25-year property 25 yrs. S/L 27.5 yrs. 9/1 ММ h Residential rental property 27.5 yrs. ММ S/L 39 vrs. S/L ММ i Nonresidential real ММ S/L property Section C—Assets Placed in Service During 2004 Tax Year Using the Alternative Depreciation System 20a Class life S/L **b** 12-year 12 yrs. S/L c 40-year 40 yrs. ММ S/L **Summary** (see page 8 of the instructions) Listed property. Enter amount from line 28 21 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.

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

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Form 4562 (2004) Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.) Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable. Section A—Depreciation and Other Information (Caution: See page 9 of the instructions for limits for passenger automobiles.) 24a Do you have evidence to support the business/investment use claimed? \(\subseteq\) Yes \(\subseteq\) No **24b** If "Yes," is the evidence written? (a) (b) Business/ (d) (f) (a) (h) Basis for depreciation Elected Type of property (list Date placed in Cost or other Recovery Method/ Depreciation (business/investment section 179 use Convention vehicles first) basis deduction service period percentage cost Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see page 8 of the instructions) Property used more than 50% in a qualified business use (see page 8 of the instructions): 26 % % % Property used 50% or less in a qualified business use (see page 8 of the instructions): % S/L -% S/L -% S/L -Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1. . . Add amounts in column (i), line 26. Enter here and on line 7, page 1. 29 Section B-Information on Use of Vehicles Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles. (b) (d) (a) (c) (e) Total business/investment miles driven Vehicle 1 Vehicle 2 Vehicle 3 Vehicle 4 Vehicle 5 Vehicle 6 during the year (do not include commuting miles—See page 2 of the instructions) . Total commuting miles driven during the year Total other personal (noncommuting) miles driven Total miles driven during the year. Add lines 30 through 32 Yes No Yes No Yes No Yes No Yes No Yes No Was the vehicle available for personal use during off-duty hours?. Was the vehicle used primarily by a more than 5% owner or related person? 36 Is another vehicle available for personal Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are **not** more than 5% owners or related persons (see page 10 of the instructions). No Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 10 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners Do you provide more than five vehicles to your employees, obtain information from your employees about Do you meet the requirements concerning qualified automobile demonstration use? (See page 10 of the instructions.) Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles. **Amortization** Part VI (d) (b) (c) (f) (a) Amortization Date amortization Amortizable Code Amortization for Description of costs period or this vear percentage

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

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

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Casualties and Thefts

► See separate instructions.

► Attach to your tax return.

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

OMB No. 1545-0177

2004

Attachment Sequence No. 26

Department of the Treasury
Internal Revenue Service

Name(s) shown on tax return

Identifying number

1	Description of properties (show type, location, and defrom the same casualty or theft. Property A Property B										nage
	Property C										
	Property D										
							Prope	tion			
			Α			В '	riopei		С	D	
2	Cost or other basis of each property	2									
3	Insurance or other reimbursement (whether or not you filed a claim) (see instructions)	3									
	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 insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	4									
		_									
5	Fair market value before casualty or theft	5			1						
6	Fair market value after casualty or theft	6									
7	Subtract line 6 from line 5	7									
8	Enter the smaller of line 2 or line 7	8									
9	Subtract line 3 from line 8. If zero or less, enter -0	9									
0	Casualty or theft loss. Add the amounts on line 9 in c	columr	ıs A through [) .					. 10		
1	Enter the smaller of line 10 or \$100								. 11		
									12		
12	Subtract line 11 from line 10								. 12		
13	Add the amounts on line 12 of all Forms 4684								. 13		
4	Add the amounts on line 4 of all Forms 4684								. 14		
5	 If line 14 is more than line 13, enter the difference complete the rest of this section (see instructions). If line 14 is less than line 13, enter -0- here and go 			ule D.	Do not	}			. 15		
	• If line 14 is equal to line 13, enter -0- here. Do not			of this	section	.]					
6	If line 14 is less than line 13, enter the difference.								. 16		
17	Enter 10% of your adjusted gross income from Form	1040,	line 37. Estat	es and	d trusts,	see ins	structio	ns .	. 17		
8	Subtract line 17 from line 16. If zero or less, enter -0-	Also	enter the resu	lt on S	Schadule	Δ (For	m 1040	1) lina 1	19		

18

Cat. No. 12997O

Estates and trusts, enter the result on the "Other deductions" line of your tax return

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

Identifying number

SEC	TION B—Business and Income-Producin	g Pro	operty				'			
	t I Casualty or Theft Gain or Loss (Use			for	each casua	alty o	r theft.)			
19	Description of properties (show type, location, and da aged from the same casualty or theft.	ate aco	quired for each	prop	erty). Use a s	eparat	e line for each	n prope	erty lost or da	m-
	Property A									
	Property B									
	Property C									
	Property D									
					В	Prop	erties C		D	
		20	Α		В				<u> </u>	
20	Cost or adjusted basis of each property	20								
21	Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3.	21								
00	Note: If line 20 is more than line 21, skip line 22.									
22	Gain from casualty or theft. If line 21 is more than line 20, enter the difference here and on line 29 or line 34, column (c), except as provided in the instructions for line 33. Also, skip lines 23 through 27 for that column. See the instructions for line 4 if line 21 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year.	22								
23	Fair market value before casualty or theft	23								
24	Fair market value after casualty or theft	24								
25	Subtract line 24 from line 23	25								
26	Enter the smaller of line 20 or line 25 Note: <i>If the property was totally destroyed by</i>	26								
	casualty or lost from theft, enter on line 26 the amount from line 20.									
27	Subtract line 21 from line 26. If zero or less, enter -0-	27				, .				
28	Casualty or theft loss. Add the amounts on line 27. Ent							28		
Pal	t II Summary of Gains and Losses (from (a) Identify casualty or theft	ı sep	arate Parts	<u>)</u>	(i) Trade, bus	iness,	(ii) Incom	e-	(c) Gains from casualties or includible in in	thefts
	Casualty or The	ft of	Property H	eld (property One Year o		employee pro	operty		
29					()	()		
00	Totals. Add the amounts on line 29			30	()	()		
30 31					0 mm 4707 line	1 /	Form 4707	 		
	Combine line 30, columns (b)(i) and (c). Enter the net c is not otherwise required, see instructions							31		
32	Enter the amount from line 30, column (b)(ii) here. India on Schedule A (Form 1040), line 27, and enter the an (Form 1040), line 22. Estates and trusts, partnerships	nount	from property	used a	as an employ	ee on	Schedule A	32		
	Casualty or Theft							02		
33	Casualty or theft gains from Form 4797, line 32 .		· ·					33		
34	ousually of their game from Form 4707, mile 62			•	 ([()		
					()	()		
35	Total losses. Add amounts on line 34, columns (b)(i) a	and (b))(ii)	35	()	()		
36	Total gains. Add lines 33 and 34, column (c)							36		
37	Add amounts on line 35, columns (b)(i) and (b)(ii) .							37		
38 a	If the loss on line 37 is more than the gain on line 36 Combine line 35, column (b)(i) and line 36, and enter large partnerships) and S corporations, see the no line 14. If Form 4797 is not otherwise required, see in	the note that the belief the	ow. All others tions	, ente	r this amoun	t on I	Form 4797, 	38a		
а	Enter the amount from line 35, column (b)(ii) here. Indivision Schedule A (Form 1040), line 27, and enter the amount from line 22. Estates and trusts, enter on the "Other deduction partnerships) and S corporations, see the note below. Elect	om pro ns" line	perty used as a e of your tax re	n emp :urn. F	loyee on Sched Partnerships (ex	dule A cept e	(Form 1040), lecting large	38b		
39	If the loss on line 37 is less than or equal to the gain on (except electing large partnerships), see the note below						•	39		
	Note: Partnerships, enter the amount from line 38a, 3 S corporations, enter the amount from line 38a						11.			

Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

OMB No. 1545-0184

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

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

20 04
Attachment Sequence No. 27

Identifying number

1	Enter the gross proceeds from							
	statement) that you are include						1	
Pa	rt I Sales or Exchang Than Casualty or	es of Property	Used in a Tra	de or Busines	ss and Involun	tary Conve	ersio	ns From Other
	Than Casualty of	THEIL—MOST I	Toperty neid	wiore man i	,		. 1	
	(a) Description	(b) Date acquired	(c) Date sold	(d) Gross	(e) Depreciation allowed or	(f) Cost or of basis, plus		(g) Gain or (loss)
	of property	(mo., day, yr.)	(mo., day, yr.)	sales price	allowable since acquisition	improvements expense of s	and	Subtract (f) from the sum of (d) and (e)
					acquisition	expense or s	sale	
	0: "	l' 00					3	
3	Gain, if any, from Form 4684						4	
4	Section 1231 gain from insta						5	
5	Section 1231 gain or (loss) fr					I	6	
6 7	Gain, if any, from line 32, from Combine lines 2 through 6. E						7	
1	-		•					
	Partnerships (except electing for Form 1065, Schedule K, line					instructions		
	All others. If line 7 is zero or			•		nd 9 If line		
	7 is a gain and you did not h							
	enter the gain from line 7 as	a long-term capital	gain on Schedule	D and skip lines	8, 9, 11, and 12 b	elow.		
8	Nonrecaptured net section 12	231 losses from pri	or years (see instr	uctions)			8	
9	Subtract line 8 from line 7. If line 9 is more than zero, enter	zero or less, enter	-0 If line 9 is zer	o, enter the gain f	rom line 7 on line	12 below. If		
	capital gain on Schedule D (s	see instructions) .					9	
Dai	rt II Ordinary Gains a							
Га	Ordinary dams an	10 L033C3						
10	Ordinary gains and losses no	t included on lines	11 through 16 (in	clude property he	ld 1 year or less):	Γ		
11	Loss, if any, from line 7						11	()
12	Gain, if any, from line 7 or an	nount from line 8, i	f applicable				12	
13	Gain, if any, from line 31 .						13	
14	Net gain or (loss) from Form	4684, lines 31 and	38a				14	
15	Ordinary gain from installmen	nt sales from Form	6252, line 25 or 3	6			15	
16	Ordinary gain or (loss) from li	ke-kind exchanges	from Form 8824				16	
17	Combine lines 10 through 16						17	
18	For all except individual return				e of your return an	d skip lines		
_	a and b below. For individual					have File		
а	If the loss on line 11 includes the part of the loss from inco							
	from property used as an en					', line 18a."	40	
							18a	
b	Redetermine the gain or (los						18b	
	line 14	<u></u>		<u> </u>	<u> </u>		100	4707

34

35

	(a) Description of section 1245, 1250, 1252, 1254, or 1255 pr		(b) Date acqu (mo., day, y		(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	С	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:						
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					
e	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).						
а	Soil, water, and land clearing expenses	27a					
b	Line 27a multiplied by applicable percentage (see instructions)	27b					
С	Enter the smaller of line 24 or 27b	27c					
28 a	If section 1254 property: Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (see instructions)	28a					
b	Enter the 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					
b b	Enter the smaller of line 24 or 29a (see instructions)	29b	augh D through	lina 20h hafa	ro going to	lino	20
Suii	inary of Part III Gains. Complete property columns	Aun	bugii D ililougi	i lille 29b belo	re going to	III IE	30.
30	Total gains for all properties. Add property columns A through	h D, line	24			30	
31	Add property columns A through D, lines 25b, 26g, 27c, 28b,				I	31	
32	Subtract line 31 from line 30. Enter the portion from casualty from other than casualty or theft on Form 4797, line 6	•	•	ine 33. Enter the		32	
Pa	Recapture Amounts Under Sections 179 (see instructions)						0% or Less
	((a) Section	n	(b) Section

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Department of the Treasury Internal Revenue Service (99)

Farm Rental Income and Expenses

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

► Attach to Form 1040. ► See instructions on back.

OMB No. 1545-0187

2004
Attachment
Sequence No. 37

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

Investment Interest Expense Deduction

Attachment

OMB No. 1545-0191

► Attach to your tax return.

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

Sequence No. 51 Identifying number

Par	Total Investment Interest Expense		
1	Investment interest expense paid or accrued in 2004 (see instructions)	1	
2	Disallowed investment interest expense from 2003 Form 4952, line 7	2	
3	Total investment interest expense. Add lines 1 and 2	3	
Par	t II Net Investment Income		
4a	Gross income from property held for investment (excluding any net		
	gain from the disposition of property held for investment)		
b	Qualified dividends included on line 4a		
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 2005. Subtract line 6 from		
	line 3. If zero or less, enter -0	7	
8	Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions.	8	

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

General Instructions **Purpose of Form**

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

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

Who Must File

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

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

- Your investment interest expense is not more than your investment income from interest and ordinary dividends minus any qualified dividends.
- You have no other deductible investment expenses.
- You have no disallowed investment interest expense from 2003.

Allocation of Interest Expense

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

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

Specific Instructions

Part I—Total Investment **Interest Expense**

Line 1

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

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

Investment interest expense does not include any of the following:

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

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

13

15

16

Tax on Lump-Sum Distributions

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

OMB No. 1545-0193

2004

Attachment
Sequence No. 28

Identifying number

Department of the Treasury Internal Revenue Service (99)

Name of recipient of distribution

▶ Attach to Form 1040 or Form 1041.

Part I Complete this part to see if you can use Form 4972 Yes No Was this a distribution of a plan participant's entire balance (excluding deductible voluntary employee contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (pension, 1 2 Was this distribution paid to you as a beneficiary of a plan participant who was born before 3 Were you (a) a plan participant who received this distribution, (b) born before January 2, 1936, and (c) a 4 participant in the plan for at least 5 years before the year of the distribution? If you answered "No" to both questions 3 and 4, do not use this form. 5a Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," do not use this 5a b If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Form 4972 for a previous distribution received for that participant after 1986? If "Yes," do not use the form for this Complete this part to choose the 20% capital gain election (see instructions) Part II 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 43, or Form 1041, Schedule G, line 1b, whichever applies. Part III Complete this part to choose the 10-year tax option (see instructions) Ordinary income from Form 1099-R. box 2a minus box 3. If you did not complete Part II. enter 8 9 9 Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996 10 10 11 Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0- 11 Adjusted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, skip 12 lines 13 through 16, enter this amount on line 17, and go to line 18.

Multiply line 24 by ten (10). If line 11 is zero, skip lines 26 through 28, enter this amount on line

Multiply line 12 by 50% (.50), but **do not** enter more than \$10,000 .

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

► Attach to Form 1040.

OMB No. 1545-0203

Department of the Treasury Internal Revenue Service (99)

► See separate instructions.

2004
Attachment Sequence No. 29

IName	of individual subject to additional	tax. If married filling jointly, see instructions.	tour social security nu	mber
Fill	n Your Address Only	Home address (number and street), or P.O. box if mail is not delivered to your home	Apt. no.	
	u Are Filing This		- I	
For	n by Itself and Not	City, town or post office, state, and ZIP code	If this is an amended	
With	Your Tax Return		return, check here ▶	
	•	e additional 10% tax on early distributions, you may be able to report the	-	
		59, without filing Form 5329. See the instructions for Form 1040, line 5	9.	
Pa	Complete this part in an IRA) or modified	n Early Distributions you took a taxable distribution, before you reached age 59½, from a qualified endowment contract (unless you are reporting this tax directly on Form 1040 is part to indicate that you qualify for an exception to the additional tax on earns (see instructions).	-see above). You may	y also
1	Early distributions included	I 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).		
		eption number from the instructions:	2	
3	•	nal tax. Subtract line 2 from line 1	3	-
4		6 (.10) of line 3. Include this amount on Form 1040, line 59	4	
	Caution: If any part of the	amount on line 3 was a distribution from a SIMPLE IRA, you may have ount on line 4 instead of 10% (see instructions).		
Pa		n Certain Distributions From Education Accounts		
	Complete this part	if you included an amount in income, on Form 1040, line 21, from a Co qualified tuition program (QTP).	verdell education sav	vings
5	Distributions included in in	ncome from Coverdell ESAs and QTPs	5	
6	Distributions included on	line 5 that are not subject to the additional tax (see instructions)	6	
7		nal tax. Subtract line 6 from line 5	7	
8		6 (.10) of line 7. Include this amount on Form 1040, line 59	8	
Pa	•	n Excess Contributions to Traditional IRAs if you contributed more to your traditional IRAs for 2004 than is allowated Form 5329.	ble or you had an ar	mount
9		utions from line 16 of your 2003 Form 5329 (see instructions). If zero,		T
·			9	
10	•	ontributions for 2004 are less than your		
		oution, see instructions. Otherwise, enter -0-		
11		utions included in income (see instructions)		
12	•	year excess contributions (see instructions)	40	
13			13	+
14	•	utions. Subtract line 13 from line 9. If zero or less, enter -0	15	+
15 16	Excess contributions for 2 Total excess contributions		16	+-
17	Additional tax. Enter 6% (.0	6) of the smaller of line 16 or the value of your traditional IRAs on December tributions made in 2005). Include this amount on Form 1040, line 59	17	
Pa	rt IV Additional Tax of	on Excess Contributions to Roth IRAs if you contributed more to your Roth IRAs for 2004 than is allowable or		on line
18	Enter your excess contribution	ns from line 24 of your 2003 Form 5329 (see instructions). If zero, go to line 23	18	—
19	=	ions for 2004 are less than your maximum		
	•	e instructions. Otherwise, enter -0 19		
20	2004 distributions from you	our Roth IRAs (see instructions)	04	
21	Add lines 19 and 20 .		21	+
22	•	utions. Subtract line 21 from line 18. If zero or less, enter -0	23	+
23	Excess contributions for 2	· ·	24	+
24	Total excess contributions		<u>-</u> 7	+-
25		16) of the smaller of line 24 or the value of your Roth IRAs on December 31, utions made in 2005). Include this amount on Form 1040, line 59	25	

Form 5329 (2004) Page **2**

Pa	rt V	Additional Tax on Excess Contributions to Cov Complete this part if the contributions to your Coverd amount on line 33 of your 2003 Form 5329.		were more than	is allo	wable or you h	ad an
26	Enter t	he excess contributions from line 32 of your 2003 Formine 31	•	ctions). If zero,	26		
27		ontributions to your Coverdell ESAs for 2004 were less thum allowable contribution, see instructions. Otherwise, er					
28	2004 c	listributions from your Coverdell ESAs (see instructions)	28				
29	Add lir	nes 27 and 28			29		
30		ear excess contributions. Subtract line 29 from line 26.			30		
31	Excess	contributions for 2004 (see instructions)			31		
32	Total e	excess contributions. Add lines 30 and 31			32		
33	Decem	onal tax. Enter 6% (.06) of the smaller of line 32 or the aber 31, 2004 (including 2004 contributions made in 200 ine 59	mount on Form	33			
Pai	t VI	Additional Tax on Excess Contributions to Arcl Complete this part if you or your employer contributed had an amount on line 41 of your 2003 Form 5329.	her MSAs		04 tha	n is allowable c	or you
34	Enter t	he excess contributions from line 40 of your 2003 Formine 39	•	ctions). If zero,	34		
35		contributions to your Archer MSAs for 2004 are less thum allowable contribution, see instructions. Otherwise, en	nter -0- 35				
36	2004 c	listributions from your Archer MSAs from Form 8853, lir	ne 10 . 36				
37		es 35 and 36			37		
38	-	ear excess contributions. Subtract line 37 from line 34.			38		
39					39		
40					40		
41	Decem	onal tax. Enter 6% (.06) of the smaller of line 40 or the smaller of line 40 or the start of the start of the smaller of line 40 or the start of the start of the smaller of line 40 or the start of the smaller of line 40 or the start of the smaller of line 40 or the start of the smaller of line 40 or the	05). Include this ar	mount on Form	41		
Pai	t VII	Additional Tax on Excess Contributions to Hea Complete this part if contributions to your HSAs	alth Savings Ac	counts (HSAs)			
42	Excess	·			42		
43		nal tax. Enter 6% (.06) of the smaller of line 42 or the value					
		ng 2004 contributions made in 2005). Include this amount on F			43		
Par	t VIII	Additional Tax on Excess Accumulation in Qua Complete this part if you did not receive the minimum		on from your qua	lified r	etirement plan.	
44	Minim	um required distribution for 2004 (see instructions) .			44		
45		nt actually distributed to you in 2004			45		
46	Subtra	ct line 45 from line 44. If zero or less, enter -0			46		
47		onal tax. Enter 50% (.50) of line 46. Include this amoun			47		
Sig	nature.	Complete only if you are filing this form by itself					
Sig		Under penalties of perjury, I declare that I have examined this form, incluand belief, it is true, correct, and complete. Declaration of preparer (other					
Hei	e	Your signature		Date			
Paid		Preparer's signature	Date	Check if self- employed	Prep	arer's SSN or PTIN	
	oarer's Only	Firm's name (or yours		EIN	1		
	Jilly	if self-employed), address, and ZIP code		Phone no.	()	

Work Opportunity Credit

OMB No. 1545-0219 Attachment

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

► Attach to your tax return.

Sequence No. **77**

Identifying number

Par	Current Year Credit (Members of a controlled group, see instructions.)	
1	Enter the total qualified first-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group and:	
а	Worked for you at least 120 hours but fewer than 400 hours $\$$	1a
h	Worked for you at least 400 hours	1b
р 2	Add lines 1a and 1b. You must subtract this amount from your deduction for salaries and wages	2
•		
3	Work Opportunity Opportunity Opportunity Opportunity Opportunity Opportunity Opportunity Opportunity Opportunity	
	credits from a Snareholder b Partner Schedule K-1 (Form 1065), box 15, code G, H, or J Schedule K-1 (Form 1065), box 15, code G, H, or J	3
	pass-through c Beneficiary . Schedule K-1 (Form 1041), line 14	
	d Patron Written statement from cooperative	
4	Current year credit. Add lines 2 and 3. (S corporations, partnerships, estates, trusts,	
	cooperatives, regulated investment companies, and real estate investment trusts, see	
	instructions.)	4
Par	t II Allowable Credit (See Who must file Form 3800 to find out if you complete Part	II or file Form 3800.)
5	Regular tax before credits:	
•	Individuals. Enter the amount from Form 1040, line 43	
•	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	
-	Alternative minimum tax: Individuals. Enter the amount from Form 6251, line 35	
	Corporations. Enter the amount from Form 4626, line 14	6
•	Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56	
7	Add lines 5 and 6	7
8a	Foreign tax credit	-
	Credits from Form 1040, lines 47 through 53	-
	Fossessions tax credit (Form 5755, line 17 of 27)	-
	Great for facilitating from a finite of the first facility of the facility of the first facility of the facility of the first facility of the first facility of the first facility of the first facility of the facility of the first facility of the facility of the first facility of the facility of	-
	Qualified electric vehicle credit (Form 8834, line 20)	8f
9	Net income tax. Subtract line 8f from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14	9
10	Net regular tax. Subtract line 8f from line 5. If zero or less, enter -0-	
11	Enter 25% (.25) of the excess, if any, of line 10 over \$25,000 (see instructions)	
12	Tentative minimum tax (see instructions)	
13	Enter the greater of line 11 or line 12	13
14	Subtract line 13 from line 9. If zero or less, enter -0	14
15	Credit allowed for the current year. Enter the smaller of line 4 or line 14 here and on Form 1040, line 54; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule	
	G. line 2c: or the applicable line of your return. If line 14 is smaller than line 4, see instructions	15

Department of the Treasury

Alternative Minimum Tax—Individuals

See separate instructions.

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0227 Attachment

Sequence No. 32

Your social security number

Internal Revenue Service (99) Name(s) shown on Form 1040

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.) If filing Schedule A (Form 1040), enter the amount from Form 1040, line 40, and go to line 2. Otherwise, enter the amount from Form 1040, line 37, and go to line 7, (If less than zero, enter as a negative amount.) 2 Medical and dental, Enter the smaller of Schedule A (Form 1040), line 4, or 2½% of Form 1040, line 37 2 3 3 4 4 Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions Miscellaneous deductions from Schedule A (Form 1040), line 26 5 If Form 1040, line 37, is over \$142,700 (over \$71,350 if married filing separately), enter the amount from line 9 of the Itemized Deductions Worksheet on page B-1 of the Instructions for Schedules A & B (Form 1040) 6 7 Tax refund from Form 1040, line 10 or line 21 7 8 Investment interest expense (difference between regular tax and AMT) 8 9 9 10 Net operating loss deduction from Form 1040, line 21. Enter as a positive amount . . . 10 11 11 12 Qualified small business stock (7% of gain excluded under section 1202) 12 13 13 Exercise of incentive stock options (excess of AMT income over regular tax income) 14 14 Estates and trusts (amount from Schedule K-1 (Form 1041), line 9) 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 19 Loss limitations (difference between AMT and regular tax income or loss) 20 20 Circulation costs (difference between regular tax and AMT) 21 Long-term contracts (difference between AMT and regular tax income) 21 Mining costs (difference between regular tax and AMT) 22 22 Research and experimental costs (difference between regular tax and AMT) 23 24 Income from certain installment sales before January 1, 1987 24 25 26 26 Other adjustments, including income-based related adjustments 27 27 Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 Part II **Alternative Minimum Tax** Exemption. (If this form is for a child under age 14, see page 6 of the instructions.) AND line 28 is THEN enter on IF your filing status is . . . line 29 . . . not over . . . Single or head of household. \$112,500 \$40,250 29 Married filing separately 75,000 29,000 If line 28 is over the amount shown above for your filing status, see page 6 of the instructions. 30 Subtract line 29 from line 28. If zero or less, enter -0- here and on lines 33 and 35 and stop here If you reported capital gain distributions directly on Form 1040. line 13: you reported gualified 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. 31 All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filling separately) from the result. 32 Alternative minimum tax foreign tax credit (see page 7 of the instructions) 33 33 34 Tax from Form 1040, line 43 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 46). If you used Schedule J to figure your tax, the amounts for lines 43 and 46 of Form 1040 must be refigured without using Schedule J (see page 8 of the instructions) Alternative minimum tax. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 35 1040. line 44

Form 6251 (2004) Page **2**

Part III Tax Computation Using Maximum Capital Gains Rates

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

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

2004

Attachment
Sequence No. 79

Identifying number

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

1	Description of property ►			
2a	1 (, 3,3)		//	
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 II complete Part III for the year of sale and the 2 years after the year of sale	I. IT "I	NO," □ Voc	□No
Par		• •	🔲 163	
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			
9	Depreciation allowed or allowable			
10	Adjusted basis. Subtract line 9 from line 8			
11	Commissions and other expenses of sale			
12	Income recapture from Form 4797, Part III (see instructions)			
13	Add lines 10, 11, and 12	13		
14	Subtract line 13 from line 5. If zero or less, 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 18	Subtract line 13 from line 6. If zero or less, enter -0	17 18		
Par	Contract price. Add line 7 and line 17		ceive a navr	ment or
ı aı	have certain debts you must treat as a payment on installment obligations.	ou ic	ccive a payi	nont of
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			
	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		
Pai	Related Party Installment Sale Income. Do not complete if you received the fin		•	
27	Name, address, and taxpayer identifying number of related party			
00	Did the collection of the control of the control of the control of the collection of			
28	Did the related party resell or dispose of the property ("second disposition") during this tax year?			
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.	τοιιον	wing condition	ons 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	☐ The first disposition was a sale or exchange of stock to the issuing corporation.			
С	☐ The second disposition was an involuntary conversion and the threat of conversion occurred	after t	he first dispo	sition.
d	☐ The second disposition occurred after the death of the original seller or buyer.			
е	☐ It can be established to the satisfaction of the Internal Revenue Service that tax avoidance w	as no	t a principal p	ourpose
	for either of the dispositions. If this box is checked, attach an explanation (see instructions).	ایما		I
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	Total payments received by the end of your 2004 tax year (see instructions)	33		-
34	Subtract line 33 from line 32. If zero or less, enter -0-	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		

Gains and Losses From Section 1256 Contracts and Straddles

Department of the Treasury Internal Revenue Service

► Attach to your tax return.

OMB No. 1545-0644

2004

Attachment
Seguence No. 82

Name	e(s) shown on tax return								Ide	entifying number		
	ck all applicable boxes (see instr		B Stra	ed straddle elec		ection	C D	=		account election 6 contracts loss e	lection	
Pa	rt I Section 1256 Co	ontracts	Marked	to Market								
	(a) Identification of	of accoun	t					(b) (Loss	s)	(c) Gain		
1									-		-	
									-			
_	A 1 1 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1						2 (-)	-	
2 3	Add the amounts on line 1 in Net gain or (loss). Combine lin	•	, , ,	(c)		∟	2 (3	1		
4	Form 1099-B adjustments. Se	,	` '	()					4			
5	Combine lines 3 and 4								5			
	Note: If line 5 shows a net gainstructions.	n, skip line	6 and enter	the gain on line	7. Partnershi	ps and S	S corp	oorations, see			1	
6	If you have a net section 1256 to be carried back, as a positi								6			
7	Combine lines E and 6								7			
7 8	Combine lines 5 and 6 Short-term capital gain or (los						he an	propriate line			-	
Ū	of Schedule D (see instruction								8			
9	Long-term capital gain or (los											
Pai	of Schedule D (see instruction rt II Gains and Loss	ns) es From	Straddle		eparate sch	 edule li	 stina	each straddl	9 e and	its component:	S.	
	tion A—Losses From S			or / titaoir a oc	sparate con		ouii ig	odori otradar	0 4110	. no compenent	<u> </u>	
	(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) Lo If colum is more (d), er differer Otherw enter	nn (e) than nter nce. vise,	(g) Unrecogniz gain on offsetting positions	enter diff G Otherwise		column (f) than (g),	
10											1	
11a	Enter the short-term portion of Schedule D (see instructions)			column (h), here					11a	1 ()	
b	Enter the long-term portion o Schedule D (see instructions)								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 i		ba		est or other us expense of sale		(f) Gain. If column (d) is more than (e enter difference. Otherwise, enter -	∍),	
12								1			į	
								!			<u> </u>	
13a	Enter the short-term portion of Schedule D (see instructions)								13a	1		
	Enter the long-term portion of Schedule D (see instructions) Tt III Unrecognized G	of gains fro	m line 12, o	column (f), here	and include	on the	appro	priate line of	13b)		
Pa	rt III Unrecognized G	iains Fro	m Positi	ons Held on	Last Day	of Tax	x Yea	ar. Memo Ent	try Or			
	(a) Description of property		(b) Datacquire		market value o		(d) Cost or other basis as adjusted			(e) Unrecognized gain. If column (c) is more than (d), enter difference. Otherwise, enter -0-		
14										<u> </u>		
						1		į				

Department of the Treasury Internal Revenue Service

Noncash Charitable Contributions

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

▶ See separate instructions.

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

OMB No. 1545-0908

Attachment Sequence No. $\bf 55$

Name(s) shown on your income tax return

Identifying number

Sect								claimed a deduction of over \$5,000 (see instru		
Par		on on Donated						· · · · · · · · · · · · · · · · · · ·		<u> </u>
1		(a) Name and addres				(b) D	escript	ion of donated property		
Α										
В										
С										
D										
E										
Note	l : If the amount you	ı claimed as a dedi	uction for an item	is \$500 o	r less, vo	u do not hav	e to c	omplete columns (d), (e),	and (f).	
	(c) Date of the contribution	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Dono	or's cost ted basis	(g) Fair market		(h) Method used to determine market value		ir.
Α										
В										
С										
<u>D</u>										
E	Other Inf	ormation Com	ploto lino 2 if v	011 00110	loce th	on on ontire	inte	root in proporty listed	lin Do	rt I
Par	Other ini							erest in property listed atribution listed in Part		IL I.
a b	Enter the letter fr separate statement Total amount clair Name and addres	nt. med as a deductions of each organization above)	entifies the prope on for the property ation to which an	rty ►	Part I: (Part II appl (1) For this t (2) For any p	lies to tax ye	o more than one propert		<u> </u>
	Address (number, stree	et, and room or suite no	o.)							
	City or town, state, and	d ZIP code								
е	Name of any pers		e donee organizati	ion, havir	ng actual	possession	of the	property		
	statement (see ins	structions).						nd attach the required	Yes	No
	property?							ispose of the donated		
	organization in co of the property, in or to designate th	operative fundrais cluding the right to be person having s	ing) the right to the vote donated secuel income, poss	ne income curities, session, d	e from the to acquire or right to	e donated pre the propert acquire?	opert y by p	ipating with the donee y or to the possession ourchase or otherwise,		
С	Is there a restriction	on limiting the dor	nated property for	a particu	ılar use?					

Form	8283 (Rev. 10-98)										F	Page Z	
Name	e(s) shown on your	income tax return									Identifying number		
Sec	dedu trade	raisal Summaryontion of more the securities only undonated art, you	nan \$5,000 / in Section	per i A.	item	or grou	o. Exce	ption	n. Report contrib	ution	ns of certain pul		
Pa		mation on Dona					-						
4 Art	Check type of Art* (contr Art* (contr includes painting uscripts, historica		or more) n \$20,000) ercolors, print other similar ol	s, dra	Real I Coin (wings,	Estate Collectio , ceramic	ns s, antique	GB G	ems/Jewelry ooks ture, decorative art	s, tex	Stamp Collect Other tiles, carpets, silver	r, rare	
5	(a) Description	of donated property (if attach a separate state	you need			e property	was donate	ed, give	a brief summary of the time of the gift		(c) Appraised fair market value		
Α													
B C													
D													
	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's adjusted		r		gain sales int receive		(h) Amount claimed deduction		nstructions (i) Average trading p of securities	rice	
A B													
С													
D	rt II Taxp	 ayer (Donor) St		1 ! - 4		!! ! !	ا مامان	 					
	·			havin	g a v	value of	\$500 oı	r less.	See instruction	S.			
		owing item(s) include iifying letter from Par								sed va	lue of not more thar	1 \$500 ———	
	ature of taxpayer	(donor) ▶ aration of Appra	nicor						Da	ate ►			
dec of th party	clare that I am no e foregoing person to the transaction, I declare that I I	of the donor, the donors, or married to aron, I performed the roold myself out to the opraisal, I am qualifie	nee, a party to ny person who majority of my e public as an	is rela apprai appra	ated to isals d aiser or	o any of the luring my r perform	ie foregoi ax year f appraisal	ing per for othe s on a	sons. And, if regular er persons. regular basis; and the	ly use	d by the donor, don	ee, or	
on a desc	percentage of t cribed in the qua	he appraised proper lified appraisal or the cliability). I affirm that	rty value. Furt nis appraisal s	hermo summa	re, I u iry ma	ınderstand y subject	I that a f me to th	alse or ne pen	fraudulent overstate alty under section 6	ement 5701(a	of the property va (aiding and abetting)	lue as	
Sig Her						Title b			Data of ann	roical N			
		ling room or suite no.)				Title ▶			Date of app	i aisai j	Identifying number		
City o	or town, state, and	ZIP code											
Pa	rt IV Done	ee Acknowledgr	nent—To b	e cor	nplet	ed by th	ne chari	table	organization.				
This	charitable orga	anization acknowle bed in Section B, F	edges that it	is a o	ualifie	ed organi	zation u			that	it received the do	nated	
	J								(Date)				
B, P	Part I (or any po	ganization affirms ortion thereof) withi onor a copy of that	in 2 years af	ter the	e date	e of recei	pt, it wil	l file F	orm 8282, Donee	Infor	mation Return, wit	th the	
		ion intend to use t	he property	for an	unrel						. ▶ ☐ Yes ☐	No	
Name	e of charitable orga	nization (donee)					Employer	identifi	cation number				
Addr	ess (number, street,	and room or suite no.)	l				City or tow	vn, state	e, and ZIP code				
Autho	orized signature						Title			Date			

Department of the Treasury

Internal Revenue Service

Mortgage Interest Credit

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

▶ Attach to Form 1040.

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.

▶ See instructions on back.

OMB No. 1545-0930

2004

Attachment
Sequence No. 53

Name(s) shown on Form 1040

Your social security number

Part I **Current Year Mortgage Interest Credit** Interest paid on the certified indebtedness amount. If someone else (other than your spouse 1 if filing jointly) also held an interest in the home, enter only your share of the interest paid . Enter the certificate credit rate shown on your mortgage credit certificate. Do not enter the 2 % If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced 3 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) by the amount on line 3. 4 Enter any 2001 credit carryforward from line 18 of your 2003 Form 8396 5 Enter any 2002 credit carryforward from line 16 of your 2003 Form 8396 6 Enter any 2003 credit carryforward from line 19 of your 2003 Form 8396 . . . 7 7 Add lines 3 through 6 . . . 8 8 Enter the amount from Form 1040, line 45 Enter the total of the amounts from Form 1040, lines 46 through 51 9 10 10 Subtract line 9 from line 8. If zero or less, enter -0- here and on line 11 and go to Part II 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 53, and check box a on that line. 11 Part II Mortgage Interest Credit Carryforward to 2005. (Complete only if line 11 is less than line 7.) 12 Add lines 3 and 4. 13 14 Enter the **larger** of line 11 or line 12 15 Subtract line 14 from line 13 15 16 2003 credit carryforward to 2005. Enter the smaller of line 6 or line 15 . . . 16 17 17 18 18 2002 credit carryforward to 2005. Enter the smaller of line 5 or line 17

2004 credit carryforward to 2005. Subtract line 11 from line 3. If zero or less, enter -0-.

Passive Activity Loss Limitations

► See separate instructions.

► Attach to Form 1040 or Form 1041.

OMB No. 1545-1008 Attachment Sequence No. 88

Identifying number

Department of the Treasury Internal Revenue Service

Name(s) shown on return

Pa	2004 Passive Activity Loss Caution: See the instructions for Worksheets 1, 2, and 3 on	page	s 7 and 8 before comp	leting	Part I.	
	tal Real Estate Activities With Active Participation (For the definit Special Allowance for Rental Real Estate Activities on page 3 of					
1a	Activities with net income (enter the amount from Worksheet 1, column (a))	1a				
	Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	()		
	Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	1,	1d		
	nmercial Revitalization Deductions From Rental Real Estate Activ			Iu		
	Commercial revitalization deductions from Worksheet 2, column (a)	2a)		
	Prior year unallowed commercial revitalization deductions from					
	Worksheet 2, column (b)	2b	1,)	,	
	Add lines 2a and 2b			2c	(
	Other Passive Activities	ı	1			
3 a	Activities with net income (enter the amount from Worksheet 3, column (a))	3a				
b	Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	()		
С	Prior years unallowed losses (enter the amount from Worksheet 3,					
d	column (c))	. 3c		3d		
4	Combine lines 1d, 2c, and 3d. If the result is net income or zero, all loany prior year unallowed losses entered on line 1c, 2b, or 3c. Do Report the losses on the forms and schedules normally used .	not	complete Form 8582.	4		
	 If line 4 is a loss and: Line 1d is a loss, go to Part II. Line 2c is a loss (and line 1d is zero or Line 3d is a loss (and lines 1d and 2c at 2c) 	more are ze	e), skip Part II and go to ero or more), skip Parts	II and	I III and go to line	
Part	tion: If your filing status is married filing separately and you lived with II or Part III. Instead, go to line 15.			ing th	e year, do not con	npiete
Pai	Special Allowance for Rental Real Estate With Activ		-			
5	Enter the smaller of the loss on line 1d or the loss on line 4			5		\perp
6	Enter \$150,000. If married filing separately, see page 8			_		
7	Enter modified adjusted gross income, but not less than zero (see page 8)	7		+		
	Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.					
8	Subtract line 7 from line 6	8				
9	Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married	filing	separately, see page 8	9		
10	Enter the smaller of line 5 or line 9			10		
Pai	t III Special Allowance for Commercial Revitalization D	edu	ctions From Rental	Real	Estate Activitie	
	Note: Enter all numbers in Part III as positive amounts. See					
11	Enter \$25,000 reduced by the amount, if any, on line 10. If married filing	g sepa	arately, see instructions	11		
12	Enter the loss from line 4			12		
13	Reduce line 12 by the amount on line 10			13		₩
14 Par	Enter the smallest of line 2c (treated as a positive amount), line 11 Total Losses Allowed	, or li	ne 13	14		
				15		$\overline{}$
15 16	Add the income, if any, on lines 1a and 3a and enter the total					+

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

Low-Income Housing Credit

OMB No. 1545-0984

2004

Attachment
Sequence No. 36b

Department of the Treasury Internal Revenue Service (99)

► See instructions on back.

► Attach to your tax return.

Name(s) shown on return

Part I **Current Year Credit** Number of Forms 8609 attached 2 Eligible basis of buildings (total from attached Schedules A (Form 8609), line 1) 3a 3a Qualified basis of low-income buildings (total from attached Schedules A (Form 8609), line 3). b Has there been a decrease in the qualified basis of any buildings since the close of the preceding buildings that had a decreased basis. If you need more space, attach a schedule. (i) (ii) (iii) (iv) 4 Current year credit from attached Schedules A (Form 8609) (see instructions) Low-income housing credits from pass-through entities (if more than one entity, see instructions): Then enter the total of the current year credits from-Schedule K-1 (Form 1120S), box 13, codes A and B a Shareholder **b** Partner Schedule K-1 (Form 1065), box 15, codes A and B, or 5 Schedule K-1 (Form 1065-B), box 8 **c** Beneficiary Schedule K-1 (Form 1041), line 14 EIN of pass-through entity Add lines 4 and 5. See instructions to find out if you complete lines 7 through 18 or file Form 3800 6 7 **Allowable Credit** Regular tax before credits: Individuals. Enter the amount from Form 1040, line 43 Corporations, Enter the amount from Form 1120, Schedule J. line 3: Form 1120-A. 8 • Estates and trusts. Enter the sum of the amounts from Form 1041. Schedule G. lines 1a and 1b, or the amount from the applicable line of your return Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 . 9 Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56. 10 Add lines 8 and 9 **11a** Foreign tax credit 11b **b** Credits from Form 1040, lines 47 through 53 11c c Possessions tax credit (Form 5735, line 17 or 27) 11d **d** Credit for fuel from a nonconventional source e Qualified electric vehicle credit (Form 8834, line 20) 11f 12 12 Net income tax. Subtract line 11f from line 10. If zero, skip lines 13 through 16 and enter -0- on line 17 13 Net regular tax. Subtract line 11f from line 8. If zero or less, enter -0-13 14 14 Enter 25% (.25) of the excess, if any, of line 13 over \$25,000 (see instructions) Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33, • Corporations. Enter the amount from Form 4626, line 12. . . • Estates and trusts. Enter the amount from Form 1041, 16 Enter the greater of line 14 or line 15 17 17 Subtract line 16 from line 12. If zero or less, enter -0-Credit allowed for the current year. Enter the smaller of line 7 or line 17 here and on Form 1040, line 54; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 17 is smaller than line 7, see instructions 18

Department of the Treasury

Part I

Internal Revenue Service (99)

Nondeductible IRAs

► See separate instructions.

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

OMB No. 1545-1007

2004

Attachment
Sequence No. 48

Apt. no.

Fill in Your Address Only if You Are Filing This Form by Itself and Not With Your Tax Return

Home address (number and street, or P.O. box if mail is not delivered to your home)

Your social security number

Nondeductible Cor	ntributions to	Traditional IRAs an	d Distributions	From	Traditional,	SEP,	and SI	MPLE	IRAs
Complete this part of	nly if:								

You made nondeductible contributions to a traditional IRA for 2004,

City, town or post office, state, and ZIP code

Name. If married, file a separate form for each spouse required to file Form 8606. See page 5 of the instructions.

• You took distributions from a traditional, SEP, or SIMPLE IRA in 2004 (other than a rollover, conversion, recharacterization, or return of certain contributions) and you made nondeductible contributions to a traditional IRA in 2004 or an earlier year, or

	 You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in you recharacterized) and you made nondeductible contributions to a traditional IRA in 2 		
1	Enter your nondeductible contributions to traditional IRAs for 2004, including those made for 2004 from January 1, 2005, through April 15, 2005 (see page 5 of the instructions)	1	
2	Enter your total basis in traditional IRAs (see page 5 of the instructions)	2	
3	Add lines 1 and 2	3	
	In 2004, did you take a distribution from traditional, SEP, or SIMPLE IRAs or make a Roth IRA conversion? No Enter the amount from line 3 on line 14. Do not complete the rest of Part I. Go to line 4.		
4	Enter those contributions included on line 1 that were made from January 1, 2005, through April 15, 2005	4	
5	Subtract line 4 from line 3	5	
6	Enter the value of all your traditional, SEP, and SIMPLE IRAs as of December 31, 2004, plus any outstanding rollovers (see page 6 of the instructions)	-	
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2004. Do not include rollovers, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see page 6 of the instructions)		
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2004. Do not include amounts converted that you later recharacterized (see page 6 of the instructions). Also enter this amount on line 16	-	
9	Add lines 6, 7, and 8		
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"		
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17		
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA		
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13	
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2004 and earlier years.	14	
15	Taxable amount. Subtract line 12 from line 7. Also include this amount on Form 1040, line 15b;		
	Form 1040A, line 11b; or Form 1040NR, line 16b	15	
	age 59½ at the time of the distribution (see page 7 of the instructions).		

Form 8606 (2004) Page **2**

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

2004 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs

Part II

any portion you recharacterized).

	your spouse at any time in 2004, you cannot convert any amount from traditional, SEP, or for 2004. If you erroneously made a conversion, you must recharacterize (correct) it (see page 1).	SIMPI	LÉ IRAs to Roth	IRAs
16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2004. Do not include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2004 or 2005 (see page 7 of the instructions)	16		
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see page 7 of the instructions)	17		
18	Taxable amount. Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	18		
Pa	Distributions From Roth IRAs Complete this part only if you took a distribution from a Roth IRA in 2004 (other than a rol return of certain contributions—see page 7 of the instructions).	lover,	recharacterization	on, or
19	Enter your total nonqualified distributions from Roth IRAs in 2004 including any qualified first-time homebuyer distributions (see page 7 of the instructions)	19		
20	Qualified first-time homebuyer expenses (see page 7 of the instructions). 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 7 of the instructions)	22		
23	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see page 8 of the instructions)	23		
24	Enter your basis in Roth IRA conversions (see page 8 of the instructions)	24		
25	Taxable amount. Subtract line 24 from line 23. If zero or less, enter -0 Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	25		
Are by I	Here Only if You Filing This Form tself and Not With r Tax Return Under penalties of perjury, I declare that I have examined this form, including accompanying at knowledge and belief, it is true, correct, and complete. Your signature	ttachme	nts, and to the bes	t of my

SCHEDULE A (Form 8609)

(Rev. November 2003) Department of the Treasury Internal Revenue Service

A Building owner's name

Annual Statement

▶ Attach to Form 8609 and file with owner's Federal income tax return.

B Identifying number ▶

OMB No. 1545-0988

Attachment Sequence No. **36a**

	C Building identification numbe	r►		
D	Do you have in your records the original Form 8609 issued by the housing credit agency (or a cobuilding? Yes No. If "No," see instructions.	opy th	ereof) for the ab	ove
Ε	Did the above building qualify as a part of a qualified low-income housing project and meet the r as of the end of your tax year? Yes No. If "No," see instructions and stop here.	equire 	ments of section	1 42
F	Was there a decrease in the qualified basis of the above building for this tax year? \square Ye instructions. If "No" and the entire credit has been claimed in prior tax years, stop here.	s 🗌	No. If "Yes,"	see
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	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		
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	Taxpayer's proportionate share of credit for the year (see instructions)	16		
17	Adjustments for deferred first-year credit (see instructions)	17		
18	Taxpayer's credit. Combine lines 16 and 17. Enter here and in Part I of Form 8586	18		

General Instructions

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

Note: Some of the line numbers on the November 2003, December 1988, and March 1991 revisions of Form 8609 differ from other revisions. In these cases, the line references are shown in parentheses in these instructions.

Purpose of Schedule

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

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

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

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

Recapture of Credit

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

Specific Instructions

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

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

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

Item E. If "No," stop here and see Form 8611 to find out if you have to recapture part of the credit allowed in prior years.

Item F. If "Yes," see the instructions for line 2 to figure the reduced qualified basis. Also, see Form 8611 to find out if you have

to recapture part of the credit allowed in prior years.

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

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

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

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

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

Tax for Children Under Age 14 With Investment Income of More Than \$1,600

Department of the Treasury Internal Revenue Service (99) ► Attach only to the child's Form 1040, Form 1040A, or Form 1040NR.

► See separate instructions.

OMB No. 1545-0998

Attachment Sequence No. **33**

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

Department of the Treasury Internal Revenue Service (99)

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

➤ See instructions on pages 3 and 4.

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

OMB No. 1545-1073

2004

Attachment Sequence No. 74

Name(s) shown on return

Identifying number

Pa	rt I Net Minimum Tax on Exclusion Items			
		T		
1	Combine lines 1, 6, and 10 of your 2003 Form 6251. Estates and trusts, see instructions	1		
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2		
3	Minimum tax credit net operating loss deduction (see instructions)	3	()
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$191,000 and you were married filing separately for 2003, see instructions	4		
5	Enter: \$58,000 if married filing jointly or qualifying widow(er) for 2003; \$40,250 if single or head of household for 2003; or \$29,000 if married filing separately for 2003. Estates and trusts, enter \$22,500	5		
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2003; \$112,500 if single or head of household for 2003; or \$75,000 if married filing separately for 2003. Estates and trusts, enter \$75,000	6		
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7		
8	Multiply line 7 by 25% (.25)	8		
9	Subtract line 8 from line 5. If zero or less, enter -0 If this form is for a child under age 14, see instructions	9		
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10		
11	• If for 2003 you reported capital gain distributions directly on Form 1040, line 13a; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 16 and 17a of Schedule D (Form 1040) (lines 15a and 16a, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 58 here.	11		
	• All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2003), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2003) from the result.	10		
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	14		
14	Enter the amount from your 2003 Form 6251, line 34, or 2003 Form 1041, Schedule I, line 55	17		
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15		
Pa	rt II Minimum Tax Credit and Carryforward to 2005			
		T		
16	Enter the amount from your 2003 Form 6251, line 35, or 2003 Form 1041, Schedule I, line 56	16		
17	Enter the amount from line 15 above	17		
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18		
19	2003 minimum tax credit carryforward. Enter the amount from your 2003 Form 8801, line 26	19		
20	Enter the total of your 2003 unallowed nonconventional source fuel credit and 2003 unallowed qualified electric vehicle credit (see instructions)	20		
21	Combine lines 18, 19, and 20. If zero or less, stop here and see instructions	21		
22	Enter your 2004 regular income tax liability minus allowable credits (see instructions)	22		
23	Enter the amount from your 2004 Form 6251, line 33, or 2004 Form 1041, Schedule I, line 54.	23		
24	Subtract line 23 from line 22. If zero or less, enter -0	24		
25	Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2004 Form 1040, line 54; Form 1040NR, line 49; or Form 1041, Schedule G, line 2d	25		
26	Minimum tax credit carryforward to 2005. Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	26		

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

Additional Child Tax Credit

1040 1040A 8812

OMB No. 1545-1620

2004

Attachment Sequence No. **47**

Department of the Treasury Internal Revenue Service (99)

Complete and attach to Form 1040 or Form 1040A.

Name	e(s) shown on return	Your social security number
Pa	rt I All Filers	
1	Enter the amount from line 1 of your Child Tax Credit Worksheet on page 38 of the Form 1040 instructions or page 37 of the Form 1040A instructions. If you used Pub. 972, enter the amount from line 8 of the worksheet on page 4 of the publication	1
2	Enter the amount from Form 1040, line 51, or Form 1040A, line 33	2
3	Subtract line 2 from line 1. If zero, stop ; you cannot take this credit	3
4a b 5	Enter your total earned income. See the instructions on back	6
	Yes. If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.	
Pai	rt II Certain Filers Who Have Three or More Qualifying Children	
7	Enter the total of the 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 the instructions on back	
8	1040 filers: Enter the total of the amounts from Form 1040, lines 30 and 58, plus any uncollected social security and Medicare or tier 1 RRTA taxes included on line 62. 1040A filers: Enter -0	
9 10	Add lines 7 and 8	
11	Subtract line 10 from line 9. If zero or less, enter -0	11
12	Enter the larger of line 6 or line 11 here	12
	Next, enter the smaller of line 3 or line 12 on line 13.	
Pa	rt III Your Additional Child Tax Credit	
13	This is your additional child tax credit	Enter this amount on Form 1040, line 67, or Form 1040A, line 42.

Parents' Election To Report Child's Interest and Dividends

► See instructions on back.

OMB No. 1545-1128 Attachment

Your social security number

Department of the Treasury Internal Revenue Service

Name(s) shown on your return

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

if yo	tion: The Federal income tax on your child's income, including qualified dividends and capital gau file a separate tax return for the child instead of making this election. This is because you car your child could take on his or her own return. For details, see Tax benefits you may not take	not ta	ake certain tax bei	e less nefits
A	Child's name (first, initial, and last)		hild's social security n	umber
С	If more than one Form 8814 is attached, check here			
Pa	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	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		
Pai	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. Yes. Multiply line 8 by 10% (.10). Enter the result here and see the Note below.	9		
Note	e: If you checked the box on line C above, see the instructions. Otherwise, include the amount fro	om line	e 9 in the tax vou	enter

on Form 1040, line 43, or Form 1040NR, line 40. Be sure to check box a on Form 1040, line 43, or Form 1040NR, line 40.

8815

Department of the Treasury Internal Revenue Service (99

Exclusion of Interest From Series EE and I U.S. Savings Bonds Issued After 1989

(For Filers With Qualified Higher Education Expenses)

▶ Attach to Form 1040 or Form 1040A.

OMB No. 1545-1173

2004

Attachment

Name(s) shown on return

Sequence No. 57

Your social security number

1	(a) Name of person (you, your spouse, or your dependent) who was enrolled at or attended an eligible educational institution	Nan	ne and a	(b) address of eligible	education	al institution	
If y	ou need more space, attach a statement.						
2	Enter the total qualified higher education expenses you column (a) of line 1. See the instructions to find out wh						
3	Enter the total of any nontaxable educational benefit fellowship grants) received for 2004 for the person(s) listed				ns) 3		
4	Subtract line 3 from line 2. If zero or less, stop. You ca	annot take the	exclusi	on	. 4		
5	Enter the total proceeds (principal and interest) from issued after 1989 that you cashed during 2004			S. savings bond	. 5		
6	Enter the interest included on line 5 (see instructions)				. 6		
7	If line 4 is equal to or more than line 5, enter "1.000." by line 5. Enter the result as a decimal (rounded to at I					× .	
8	Multiply line 6 by line 7				. 8	_	
9	Enter your modified adjusted gross income (see instruction Note: If line 9 is \$74,850 or more if single or head of 1 \$119,750 or more if married filing jointly or qualifying with You cannot take the exclusion.	household, or	9				
10	Enter: \$59,850 if single or head of household; \$89,750 if jointly or qualifying widow(er)	_	10				
11	Subtract line 10 from line 9. If zero or less, skip line 12 line 13, and go to line 14		11				
12	Divide line 11 by: \$15,000 if single or head of house qualifying widow(er). Enter the result as a decimal (rour			0, ,		× .	1
13	Multiply line 8 by line 12				. 13		
14	Excludable savings bond interest. Subtract line 13 ft Schedule B (Form 1040), line 3, or Schedule 1 (Form 1						

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

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

Who May Take the Exclusion

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

- 1. You cashed qualified U.S. savings bonds in 2004 that were issued after 1989.
- 2. You paid qualified higher education expenses in 2004 for yourself, your spouse, or your dependents.
 - 3. Your filing status is any status except married filing separately.
- 4. Your modified AGI (adjusted gross income) is less than: \$74,850 if single or head of household; \$119,750 if married filing jointly or qualifying widow(er). See the instructions for line 9 to figure your modified AGI.

U.S. Savings Bonds That Qualify for Exclusion

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

Recordkeeping Requirements

Keep the following records to verify interest you exclude.

- Bills, receipts, canceled checks, or other documents showing you paid qualified higher education expenses in 2004.
- A written record of each post-1989 series EE or I bond that you cash. Your record must include the serial number, issue date, face value, and total redemption proceeds (principal and interest) of each bond. You may use Form 8818, Optional Form To Record Redemption of Series EE and I U.S. Savings Bonds Issued After 1989.

Like-Kind Exchanges

(and section 1043 conflict-of-interest sales)

► Attach to your tax return.

OMB No. 1545-1190

2004

Attachment
Sequence No. 109

Department of the Treasury
Internal Revenue Service

Name(s) shown on tax return

Identifying number

Pai	rt I Information on the Like-Kind Exchange			
	Note: If the property described on line 1 or line 2 is real or personal property located outside the United	d Sta	tes, indicate the	country.
1	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 (see instructions for 45-day written notice requirement) (month, day, year)	5	/ /	,
6	Date you actually received the like-kind property from other party (month, day, year) (see instructions)	6	/ /	<u>'</u>
7	Was the exchange of the property given up or received made with a related party, either directly (such as through an intermediary) (see instructions)? If "Yes," complete Part II. If "No," go to Part			□No
Pai	t II Related Party Exchange Information			
8	Name of related party Relationship to you	Rela	ted party's identifyin	g number
	Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)			
9	During this tax year (and before the date that is 2 years after the last transfer of property that wa exchange), did the related party directly or indirectly (such as through an intermediary) sell or dispart of the like-kind property received from you in the exchange?	pose	of any	□No
10	During this tax year (and before the date that is 2 years after the last transfer of property that wa exchange), did you sell or dispose of any part of the like-kind property you received?			□No
	If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this gain or (loss) from line 24 unless one of the exceptions on line 11 applies.	10 are s year	"No" and this is s tax return the	not the deferred
11	If one of the exceptions below applies to the disposition, check the applicable box:			
	The disposition was after the death of either of the related parties.			
	☐ The disposition was an involuntary conversion, and the threat of conversion occurred after t☐ You can establish to the satisfaction of the IRS that neither the exchange nor the dispositi			e as its
	principal purpose. If this box is checked, attach an explanation (see instructions).			
Pai	Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property			
	Caution: If you transferred and received (a) more than one group of like-kind properties or (b) cash o see Reporting of multi-asset exchanges in the instructions.	r othe	er (not like-kind) p	property,
	Note: Complete lines 12 through 14 only if you gave up property that was not like-kind. Otherw	ise, q	o to line 15.	
12	Fair market value (FMV) of other property given up			
13	Adjusted basis of other property given up			
14	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the	14		
15	gain or (loss) in the same manner as if the exchange had been a sale			
	(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	40		
	exchange expenses not used on line 15 (see instructions)	18 19		+-
19	Realized gain or (loss). Subtract line 18 from line 17	20		+
20 21	Enter the smaller of line 15 or line 19, but not less than zero	21		
22	Subtract line 21 from line 20. If zero or less, enter -0 If more than zero, enter here and on Schedule	22		
00	D or Form 4797, unless the installment method applies (see instructions)	23		
23 24	Recognized gain. Add lines 21 and 22	24		
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23.	25		\top

Empowerment Zone and Renewal Community Employment Credit

► Attach to your tax return.

OMB No. 1545-1444

2004

Attachment
Sequence No. 99

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

Identifying number

Par	rt I Current Year Credit			
1	Enter the total qualified wages paid or incurred during calendar year 2004 only (see in	structions)		
а	Qualified empowerment zone wages	·	1a	
b	Qualified renewal community wages	` ′	1b	
2	Add lines 1a and 1b. You must subtract this amount from your deduction for salaries a	` ′ ′	2	
3	Form 8844 If you are a— Then enter the total of the current year credits from—	—		
	credits from a Shareholder Schedule K-1 (Form 1120S), box 13, code G, H, or M	—, I		
	pass-through b Partner Schedule K-1 (form 1065), box 15, code G, H, or M			
	entities: c Beneficiary Schedule K-1 (Form 1041), line 14	\	3	
	d Patron Written statement from cooperative			
4	Add lines 2 and 3		4	
5	Empowerment zone and renewal community employment credit included on line 4 fro	m passive		
	activities (see instructions)		5	
6	Subtract line 5 from line 4		6	
7	Passive activity credit allowed for 2004 (see instructions)		7	
8	Carryforward of empowerment zone and renewal community employment credit to 2004		8	
9	Carryback of empowerment zone and renewal community employment credit from 2005 (see in	· · · · · · · · · · · · · · · · · · ·	9	
10	Current year credit. Add lines 6 through 9. (S corporations, partnerships, estates, t		40	
Dar	cooperatives, see instructions.)		10	
11	Regular tax before credits:			
•	Individuals. Enter the amount from Form 1040, line 43			
•	Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A		11	
	Part I, line 1; or the applicable line of your return	/		
•	Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a a 1b, or the amount from the applicable line of your return			
12	Alternative minimum tax:	. ,		
	Individuals. Enter the amount from Form 6251, line 35			
•	Corporations. Enter the amount from Form 4626, line 14	1	12	
•	Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56			
13	Add lines 11 and 12		13	
14a				
b	Credits from Form 1040, lines 47 through 53			
С	Possessions tax credit (Form 5735, line 17 or 27)			
d	Credit for fuel from a nonconventional source			
е	Qualified electric vehicle credit (Form 8834, line 20)			
f	Add lines 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	
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)		23	
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 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable	· · · · · · · · · · · · · · · · · · ·		
	return. If line 23 is smaller than line 10, see instructions		24	

Archer MSAs and Long-Term Care Insurance Contracts

► Attach to Form 1040.

► See separate instructions.

OMB No. 1545-1561 Attachment

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

Social security number of MSA account holder. If both spouses have MSAs see page 1 of the instructions.

Sequence No.

Sec	etion A. Archer MSAs. If you have only a Medicare Advantage MSA, skip Section A and	complete	Sec	tion F	3
Par		Complete			
				Yes	No
1a	Did you or your employer make contributions to your Archer MSA for 2004?		1a		
b	If "Yes," were you uninsured when the MSA was established (see page 2 of the instructions)?		1b		
c	If line 1a is "Yes," indicate coverage under high deductible health plan: Self-Only or F	amily			
		,	2a		
b	If "Yes," was your spouse uninsured when the MSA was established (see page 2 of the instructions)?		2b		
С	If line 2a is "Yes," indicate coverage under high deductible health plan: Self-Only or F	amily			
Par	Archer MSA Contributions and Deductions. See page 2 of the instructions beful If you are filing jointly and both you and your spouse have high deductible he coverage, complete a separate Part II for each spouse (see page 2 of the instructions beful you are filing jointly and both you and your spouse have high deductible he	alth plans			
		iloris).			
3	Total employer contributions to your Archer MSA(s) for 2004 3	-			
4	Archer MSA contributions you made for 2004, including those made from January 1, 2005, through April 15, 2005, that were for 2004. Do not include rollovers (see page 4 of the instructions)	4			
5	Limitation from the worksheet on page 3 of the instructions	5			
_	·				
6	Compensation (see page 3 of the instructions) from the employer maintaining the high deductible health plan. (If self-employed, enter your earned income from the trade or business under which				
	the high deductible health plan was established.)	6			
7	Archer MSA deduction. Enter the smallest of line 4, 5, or 6. Also include this amount in the				
•	total on Form 1040, line 35. On the dotted line next to line 35, enter "MSA" and the amount .	7			
	Caution: If line 4 is more than line 7, you may have to pay an additional tax (see page 4 of the instruct	ions).			
Par	rt III Archer MSA Distributions				
8a	Total distributions you and your spouse received in 2004 from all Archer MSAs (see page 4 of the instructions)	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 line 8a that were withdrawn by the due date of your return (see page 4 of the instructions)	8b			
С	Subtract line 8b from line 8a	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 "MSA" and the amount	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				
b	Additional 15% tax (see page 4 of the instructions). Enter 15% (.15) of the distributions included on line 10 that are subject to the additional 15% tax. Also include this amount in the total on Form 1040, line 62. On the dotted line next to line 62, enter "MSA" and the amount	11b			
Sec	Medicare Advantage MSA Distributions. If you are filing jointly and both you a distributions in 2004 from a Medicare Advantage MSA, complete a separate Se (see page 5 of the instructions).				
12	Total distributions you received in 2004 from all Medicare Advantage MSAs (see page 5 of the instructions)	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				
	to line 21, enter "Med MSA" and the amount	14			
15a	If any of the distributions included on line 14 meet any of the Exceptions to the Additional				
	50% Tax (see page 5 of the instructions), check here				
b	Additional 50% tax (see page 5 of the instructions). Also include this amount in the total on				
	Form 1040, line 62. On the dotted line next to line 62, enter "Med MSA" and the amount	15b			

the amount.

Social security number of policyholder >

Section C. Long-Term Care (LTC) Insurance Contracts. See Filing Requirements for Section C on page 6 of the instructions before completing this section. If more than one Section C is attached, check here . . . 16a Name of insured ▶ b Social security number of insured ▶ In 2004, did anyone other than you receive payments on a per diem or other periodic basis under a qualified LTC insurance contract covering the insured or receive accelerated death benefits under a life insurance □ No No Note: If "Yes" and the only payments you received in 2004 were accelerated death benefits that were paid to you because the insured was terminally ill, skip lines 19 through 27 and enter -0- on line 28. Gross LTC payments received on a per diem or other periodic basis. Enter the total of the amounts from box 1 of all Forms 1099-LTC you received with respect to the insured on which the "Per 19 Caution: Do not use lines 20 through 28 to figure the taxable amount of benefits paid under an LTC insurance contract that is not a qualified LTC insurance contract. Instead, if the benefits are not excludable from your income (for example, if the benefits are not paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Form 1040. line 21. 20 Enter the part of the amount on line 19 that is from qualified LTC insurance contracts . . . 20 21 Accelerated death benefits received on a per diem or other periodic basis. Do not include any 21 amounts you received because the insured was terminally ill (see page 7 of the instructions) . 22 22 Add lines 20 and 21 Note: If you checked "Yes" on line 17 above, see Multiple Payees on page 7 of the instructions before completing lines 23 through 27. 23 23 Multiply \$230 by the number of days in the LTC period Costs incurred for qualified LTC services provided for the insured 24 during the LTC period (see page 7 of the instructions) 25 Enter the larger of line 23 or line 24 25 Reimbursements for qualified LTC services provided for the insured 26 26 Caution: If you received any reimbursements from LTC contracts issued before August 1, 1996, see page 7 of the instructions. 27 27 Per diem limitation. Subtract line 26 from line 25 .

Taxable payments. Subtract line 27 from line 22. 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 "LTC" and

28

Department of the Treasury Internal Revenue Service (99)

Education Credits (Hope and Lifetime Learning Credits)

► See instructions.

► Attach to Form 1040 or Form 1040A.

OMB No. 1545-1618

2004

Attachment
Sequence No. 50

Name(s) shown on return

Your social security number

Caution: You cannot take both an education credit and the tuition and fees deduction (Form 1040, line 27, or Form 1040A, line 19) for the **same student** in the same year. Part I Hope Credit. Caution: You cannot take the Hope credit for more than 2 tax years for the same student. (a) Student's name (c) Qualified (b) Student's (d) Enter the expenses (see (as shown on page 1 smaller of the (e) Subtract (f) Enter one-half social security instructions). Do of your tax return) number (as amount in column (d) from of the amount in not enter more First name shown on page 1 column (c) or column (c) column (e) than \$2,000 for of your tax return) \$1,000 Last name each student. Add the amounts in columns (d) and (f) Tentative Hope credit. Add the amounts on line 2, columns (d) and (f). If you are taking the lifetime learning credit for another student, go to Part II; otherwise, go to Part III Lifetime Learning Credit Part II Caution: You (a) Student's name (as shown on page 1 (b) Student's social security (c) Qualified cannot take the number (as shown on page of your tax return) expenses (see Hope credit and 1 of your tax return) instructions) Last name First name the lifetime learning credit for the same student in the same year. 5 Add the amounts on line 4, column (c), and enter the total Enter the **smaller** of line 5 or \$10.000 6 Tentative lifetime learning credit. Multiply line 6 by 20% (.20) and go to Part III 7 **Allowable Education Credits** Part III Tentative education credits. Add lines 3 and 7 Enter: \$105,000 if married filing jointly; \$52,000 if single, head of 9 10 Enter the amount from Form 1040, line 37*, or Form 1040A, line 22 Subtract line 10 from line 9. If zero or less, stop; you cannot take 11 any education credits Enter: \$20,000 if married filing jointly; \$10,000 if single, head of 12 household, or qualifying widow(er) If line 11 is equal to or more than line 12, enter the amount from line 8 on line 14 and go to line 15. If line 11 is less than line 12, divide line 11 by line 12. Enter the result as 13 14 Enter the amount from Form 1040, line 45, or Form 1040A, line 28 Enter the total, if any, of your credits from Form 1040, lines 46 through 48, or Form Subtract line 16 from line 15. If zero or less, stop; you cannot take any education 17 **Education credits.** Enter the **smaller** of line 14 or line 17 here and on Form 1040. 18 * If you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter.

Department of the Treasury Internal Revenue Service

Credit for Qualified Retirement Savings Contributions

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

OMB No. 1545-1805
2004
Attachment
Sequence No. 129

Name(s) shown on return

Your social security number



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

- The amount on Form 1040, line 37, or Form 1040A, line 22, is more than \$25,000 (\$37,500 if head of household; \$50,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1987, (b) is claimed as a dependent on someone else's 2004 tax return, or (c) was a student (see instructions).

					(a)	You	(b) You	r spouse
1	Traditional ar	nd Roth IRA co	ntributions for 2004. D	o not include rollover				
	contributions	3			1			
2	Elective defe	rrals to a 401(k) or other qualified emp	oloyer plan, voluntary				
	employee co	ntributions, an	id 501(c)(18)(D) plan c	ontributions for 2004				
	(see instructi	ions)			2			
3	Add lines 1 a	and 2			3			
4	Certain distr	ibutions recei	ved after 2001 and b	pefore the due date				
	(including ex	tensions) of y	our 2004 tax return	(see instructions). If				
	married filing	jointly, include	e both spouses' amou	ints in both columns.				
	See instructi	ons for an exc	eption		4			
5	Subtract line	4 from line 3.	If zero or less, enter -	-0	5			
6	In each colu	mn, enter the	smaller of line 5 or \$2	2,000	6			
7	Add the amo	ounts on line 6	. If zero, stop ; you ca	nnot take this credit		🗀	7	
8	Enter the am	ount from For	m 1040, line 37*, or F	orm 1040A, line 22.	8			
9	Enter the ap	plicable decim	al amount shown belo	ow:				
	If line	e 8 is—	Ar	nd your filing status i	s—			
		But not	Married	Head of	Single, Married	filing		
	Over—	over—	filing jointly	household	separately,	or		
		ovei—	Enter of	on line 9—	Qualifying wide	ow(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			
		ΨΟΟ,ΟΟΟ						
			.()	.()	-()			1
	\$50,000		.0	.0	.0			
				.0 ou cannot take this c				
	\$50,000	Note: //	f line 9 is zero, stop ; y	vou cannot take this c				
10	\$50,000	Note: //		vou cannot take this c		1	0	
	\$50,000 Multiply line	Note: <i>If</i> 7 by line 9	f line 9 is zero, stop ; y	ou cannot take this c		1	0	
11	\$50,000 Multiply line Enter the am	Note: If 7 by line 9 nount from For	f line 9 is zero, stop ; y	vou cannot take this c	redit.	1	0	
10 11 12	\$50,000 Multiply line Enter the am Enter the total	Note: If 7 by line 9 nount from For	f line 9 is zero, stop ; y	vou cannot take this c	redit.	1	0	
11 12	Multiply line Enter the am Enter the tota Form 1040A	Note: If T by line 9 nount from For al of your credit, lines 29 throu	f line 9 is zero, stop ; y	vou cannot take this control of the	redit.		0	
11 12 13	\$50,000 Multiply line Enter the am Enter the tota Form 1040A, Subtract line	Note: If 7 by line 9 nount from For al of your cred , lines 29 throu 12 from line 1	f line 9 is zero, stop ; y	orm 1040A, line 28 nes 46 through 49, or	redit.	1		
11 12	\$50,000 Multiply line Enter the am Enter the tota Form 1040A, Subtract line Credit for q	Note: If 7 by line 9 nount from For al of your credi , lines 29 throu 12 from line 1 ualified retire	f line 9 is zero, stop ; y	orm 1040A, line 28 nes 46 through 49, or	redit.	or line		

Department of the Treasury Internal Revenue Service

New York Liberty Zone Business Employee Credit

► Attach to your tax return.

OMB No. 1545-1785 Attachment Sequence No. 132

Identifying number

13

21

Name(s) shown on return Current Year Credit (Members of a controlled group, see instructions.) Enter the total qualified wages paid or incurred during the tax year to New York (NY) Liberty Zone business employees for work performed during calendar year 2002 or 2003 who have: a Worked for you at least 120 hours but fewer than 400 hours $\times 25\%$ (.25) = 1a 1b \$ × 40% (.40) = **b** Worked for you at least 400 hours Add lines 1a and 1b. You must subtract this amount from your deduction for salaries and wages 2 If you are a-Then enter the NY Liberty Zone business employee credits from— 3 NY Liberty Zone **business** a Shareholder . Schedule K-1 (Form 1120S), box 13, code G, H, or N employee credits **b** Partner. . . Schedule K-1 (Form 1065), box 15, code G, H, or N from pass-through c Beneficiary Schedule K-1 (Form 1041), line 14 d Patron . . . entities: Written statement from cooperative Add lines 2 and 3 NY Liberty Zone business employee credit included on line 4 from passive activities (see 5 6 7 7 NY Liberty Zone business employee passive activity credit allowed for 2004 (see instructions) 8 Carryforward of NY Liberty Zone business employee credit to 2004 9 Carryback of NY Liberty Zone business employee credit from 2005 (see instructions) Current year credit. Add lines 6 through 9. (S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see instructions.) 10 Part II Allowable Credit Regular tax before credits: Individuals. Enter the amount from Form 1040, line 43 • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, 11 • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return **12** Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14. 12 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56

f	Add lines 14a through 14e	14f	
	Net income tax. Subtract line 14f from line 13. If zero, skip lines 16 through 19 and enter -0- on line 20	15	
	Net regular tax. Subtract line 14f from line 11. If zero or less, enter -0-		
	Enter 25% (.25) of the excess, if any, of line 16 over \$25,000 (see instructions)	17	
	Subtract line 17 from line 15. If zero or less, enter -0	18	
19	General business credit (see instructions)	19	
	Subtract line 19 from line 18. If zero or less, enter -0-	20	
21	Credit allowed for the current year. Enter the smaller of line 10 or line 20 here and on Form 1040, line 54; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule		

G, line 2c; or the applicable line of your return. If line 20 is smaller than line 10, see instructions

13 Add lines 11 and 12 **14a** Foreign tax credit

b Credits from Form 1040, lines 47 through 53,

c Possessions tax credit (Form 5735, line 17 or 27)

e Qualified electric vehicle credit (Form 8834, line 20) . . .

d Credit for fuel from a nonconventional source

14a 14b

14c

14d

Health Coverage Tax Credit

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-1807

2004

Attachment
Sequence No. 134

Name of recipient (if both spouses are recipients, complete a separate form for each spouse) Recipient's social security number Before you begin: See Definitions and Special Rules that begin on page 2. Do not complete this form if you can be claimed as a dependent on someone else's 2004 tax return. Part I Complete This Part To See if You Are Eligible To Take This Credit Check the boxes below for each month in 2004 that all of the following statements were true on the first day of that month. You were an eligible trade adjustment assistance (TAA) recipient, alternative TAA recipient, or Pension Benefit Guaranty Corporation (PBGC) pension recipient. You were covered by a qualified health insurance plan for which you paid the premiums. • You were not entitled to Medicare Part A or enrolled in Medicare Part B. • You were not enrolled in Medicaid or State Children's Health Insurance Program (SCHIP). • You were **not** enrolled in the Federal Employees Health Benefits Program or eligible to receive benefits under the U.S. military health system (TRICARE). • You were **not** imprisoned under Federal, state, or local authority. • You were not covered by, or eligible for coverage under, any employer-sponsored health insurance plan (see instructions on page 3). January ☐ February March ☐ April ☐ May ☐ June ☐ October ☐ July November December August September **Health Coverage Tax Credit** Part II Amount paid for qualified health insurance coverage for all months checked on line 1 (see 2 instructions on page 4). Include advance payments, if any, from Form 1099-H, box 1 . . . 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 4). 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 3 4 Subtract line 3 from line 2. If zero or less, **stop**; you cannot take the credit . . . 5 Multiply line 4 by 65% (.65) and enter the result 6 Advance payments, if any, from Form 1099-H, box 1. Health coverage tax credit. Subtract line 6 from line 5. If zero or less, enter -0-. Also include on Form 1040, line 69, or Form 1040NR, line 63, and check box c on that line . 7

Health Savings Accounts (HSAs)

OMB No. 1545-1911

2004

Attachment
Sequence No. 138

Department of the Treasury Internal Revenue Service

▶ Attach to Form 1040.

► See separate instructions.

Attachment Sequence No. 138

Name(s) shown on Form 1040

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.

Pai	HSA Contributions and Deduction. See page 2 of the instructions before completing jointly and both you and your spouse each have separate HSAs, complete a spouse (see page 2 of the instructions).			
1	Check the box to indicate your coverage under a high-deductible health plan during 2004 (see page 2 of the instructions) ▶ ☐ Self-only ☐ Family			
2	HSA contributions you made for 2004 (or those made on your behalf), including those made from January 1, 2005, through April 15, 2005, that were for 2004. Do not include employer contributions or rollovers (see page 2 of the instructions)	2		
3	If you were under age 55 at the end of 2004, and on the first day of every month during 2004, you were an eligible individual with the same annual deductible and coverage, enter the smaller of: • Your annual deductible (see page 3 of the instructions), or • \$2,600 (\$5,150 for family coverage). All others, enter the limit from the worksheet on page 3 of the instructions	3		
4	filing jointly and both you and your spouse each have separate HSAs, complete spouse (see page 2 of the instructions). Check the box to indicate your coverage under a high-deductible health plan during 2004 (see page 2 of the instructions). Check the box to indicate your coverage under a high-deductible health plan during 2004 (see page 2 of the instructions). If you contributions you made for 2004 (or those made on your behalf), including those made from January 1, 2005, through April 15, 2005, that were for 2004. Do not include employer contributions or rollovers (see page 2 of the instructions). If you were under age 55 at the end of 2004, and on the first day of every month during 2004, you were an eligible individual with the same annual deductible and coverage, enter the smaller of: • Your annual deductible (see page 3 of the instructions), or • \$2,600 (\$5,150 for family coverage). All others, enter the limit from the worksheet on page 3 of the instructions Enter the amount you and your employer contributed to your Archer MSAs for 2004 from Form 8853, lines 3 and 4. If you or your spouse had family coverage under a high-deductible health plan at any time during 2004, also include any amount contributed to your spouse's Archer MSAs Subtract line 4 from line 3. If zero or less, enter -0- If you and your spouse each have separate HSAs and had family coverage under a high-deductible health plan at any time during 2004, see the instructions on page 4 for the amount to enter. All others, enter the amount from line 5 If you were age 55 or older at the end of 2004, married, and you or your spouse had family coverage under a high-deductible health plan at any time during 2004, enter the additional contribution amount from the worksheet on page 4 of the instructions. HSA deduction. Enter the smaller of line 2 or line 10 here and on Form 1040, line 28 Caution: If line 2 is more than line 11, you may have to pay an additional tax (see page 4 of the instructions). Distributions included on line 12a that y			
5	Subtract line 4 from line 3. If zero or less, enter -0	5		
6	If you and your spouse each have separate HSAs and had family coverage under a high-deductible health plan at any time during 2004, see the instructions on page 4 for the amount to enter. All others, enter the amount from line 5	6		
7	If you were age 55 or older at the end of 2004, married, and you or your spouse had family coverage under a high-deductible health plan at any time during 2004, enter the additional contribution amount from the worksheet on page 4 of the instructions	7		
8	Add lines 6 and 7	8		
9	Employer contributions made to your HSAs for 2004	9		
10	Subtract line 9 from line 8. If zero or less, enter -0	10		
11	Caution: If line 2 is more than line 11, you may have to pay an additional tax (see page 4 of the	11		
Par	HSA Distributions. If you are filing jointly and both you and your spouse each ha	ave se	parate HSAs,	
12a	Total distributions you received in 2004 from all HSAs (see page 5 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 5 of the instructions)	12b		
С		12c		
13	Unreimbursed qualified medical expenses (see page 5 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				
b	Additional 10% tax (see page 5 of the instructions). Enter 10% (.10) of the distributions included on line 14 that are subject to the additional 10% tax. Also include this amount in the total on Form 1040, line 62. On the dotted line next to line 62, enter "HSA" and the amount	15b		

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

1040		6. Individual Income Tax Re	<i>ω</i>))//\\	(99)	IRS Use C	nly—Do no	t write or	staple in this space.	
	_	the year Jan. 1-Dec. 31, 2004, or other tax year beg		4, ending		20 ``_		DMB No. 1545-0074	
Label	Yo	ur first name and initial	Last name				Your	social security number	
(See L									
on page 16.) B	I If a	a joint return, spouse's first name and initial	Last name				Spouse's social security number		
Use the IRS label.	Но	me address (number and street). If you have	a P.O. box, see page 16		Apt. no	. [A	Important A	
Otherwise,								Important!	
please print or type.		y, town or post office, state, and ZIP code. If	f you have a foreign addr	ess, see pa	ige 16.	J		ou must enter our SSN(s) above.	
Presidential		Note Observe 6Ves 7 - 11 and above					Yo	u Spouse	
Election Campaign (See page 16.)	n	Note. Checking "Yes" will not change Do you, or your spouse if filing a joint	,			. ▶	□Ye		
	1 [Single		4 Hea	d of househ	old (with c	qualifyin	g person). (See page 17.)	
Filing Status	2	Married filing jointly (even if only one	e had income)		. ,		child bu	t not your dependent, ente	
Check only	3	Married filing separately. Enter spou			child's name				
one box.		and full name here. ▶				w(er) with	i depen າ	dent child (see page 17) Boxes checked	
Exemptions	6a b	Yourself. If someone can claim yourself. If someone can claim yourself.	ou as a dependent, d	o not che	ck box 6a		}	on 6a and 6b ——— No. of children	
Excliptions	C	Dependents:	(2) Dependent's	(3)	Dependent's	(4) if qua	ifying	on 6c who:	
	·	(1) First name Last name	social security numb	rola	tionship to	child for chi credit (see pa		lived with you	
		(1) The hame	1 1		you	CTEUIL (SEE PA	ige 10)	 did not live with you due to divorce 	
If more than four			1 1			一片		or separation (see page 18)	
dependents, see page 18.						一一		Dependents on 6c	
page 10.								not entered above	
	d	Total number of exemptions claimed						Add numbers on lines above ▶	
Income	7	Wages, salaries, tips, etc. Attach Forn	m(s) W-2				7		
Income	8a	Taxable interest. Attach Schedule B in	f required				8a		
Attach Form(s)	b	Tax-exempt interest. Do not include		8b					
W-2 here. Also attach Forms	9a	Ordinary dividends. Attach Schedule I	B if required				9a		
W-2G and	b	Qualified dividends (see page 20)		9b			10		
1099-R if tax	10	Taxable refunds, credits, or offsets of	state and local incom	ie taxes (s	ee page 20))	10		
was withheld.	11	Alimony received					12		
	12	Business income or (loss). Attach Sch					13		
If you did not	13	Capital gain or (loss). Attach Schedule		equired, c	neck here		14		
If you did not get a W-2,	14	Other gains or (losses). Attach Form 4 IRA distributions		Toyoble on	 nount (see p		15b		
see page 19.	15a 16a	Pensions and annuities 16a			nount (see p nount (see p	,	16b		
Enclose, but do	17	Rental real estate, royalties, partnershi				• '	17		
not attach, any	18	Farm income or (loss). Attach Schedu	•				18		
payment. Also,	19						19		
please use Form 1040-V.	20a	Social security benefits . 20a			nount (see p		20b		
	21	Other income. List type and amount (s					21		
	22	Add the amounts in the far right column	n for lines 7 through 21	. This is yo	ur total inc	ome ►	22		
A diviste d	23	Educator expenses (see page 26) .		23			-		
Adjusted	24	Certain business expenses of reservists, p	erforming artists, and						
Gross		fee-basis government officials. Attach Fo		24			-		
Income	25	IRA deduction (see page 26)		25			-		
	26	Student loan interest deduction (see p	- '	26			-		
	27	Tuition and fees deduction (see page	·	28			-		
	28	Health savings account deduction. Att		29					
	29	Moving expenses. Attach Form 3903		30					
	30 31	One-half of self-employment tax. Attac Self-employed health insurance deduce		31					
	32	Self-employed SEP, SIMPLE, and qua		32					
	33	Penalty on early withdrawal of savings		33					
	34a	Alimony paid b Recipient's SSN ▶		34a					
	35	Add lines 23 through 34a					35		
	36	Subtract line 35 from line 22. This is y				•	36		

Form 1040 (2004)				Page
Toy and	37	Amount from line 36 (adjusted gross income)	37	
Tax and	38a	Check ∫ ☐ You were born before January 2, 1940, ☐ Blind. ☐ Total boxes		
Credits		if: Spouse was born before January 2, 1940, ☐ Blind. checked ▶ 38a		
Standard	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here 38b		
Deduction	39	Itemized deductions (from Schedule A) or your standard deduction (see left margin).	39	
for—	40	Subtract line 39 from line 37	40	
People who	41	If line 37 is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on		
checked any box on line	71	line 6d. If line 37 is over \$107,025, see the worksheet on page 33	41	
38a or 38b or who can be	42	Taxable income. Subtract line 41 from line 40. If line 41 is more than line 40, enter -0-	42	
claimed as a	43	Tax (see page 33). Check if any tax is from: a Form(s) 8814 Form 4972	43	
dependent, see page 31.	44	Alternative minimum tax (see page 35). Attach Form 6251	44	
All others:	45	Add lines 43 and 44	45	
	46	Foreign tax credit. Attach Form 1116 if required		
Single or Married filing	47	Credit for child and dependent care expenses. Attach Form 2441		
separately, \$4,850	48	Credit for the elderly or the disabled. Attach Schedule R 48		
·	49	oreal for the clashy of the disabled. Attach conceder 11.		
Married filing jointly or	50	Education credits. Attach Form 8863		
Qualifying	51	Child tax credit (see page 37)		
widow(er), \$9,700	52	orma tax ordati (see page or)		
Head of	53	Adoption credit. Attach Form 8839		
household,	54	Other credits. Check applicable box(es): a Form 3800		
\$7,150	54	b Form 8801 c Specify 54		
	55	Add lines 46 through 54. These are your total credits	55	
	56	Subtract line 55 from line 45. If line 55 is more than line 45, enter -0	56	
	57	Self-employment tax. Attach Schedule SE	57	
Other Taxes	58	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	58	
	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required.	59	
	60	Advance earned income credit payments from Form(s) W-2	60	
	61	Household employment taxes. Attach Schedule H	61	
	62	Add lines 56 through 61. This is your total tax	62	
Payments	63	Federal income tax withheld from Forms W-2 and 1099 63		
rayillellis	64	2004 estimated tax payments and amount applied from 2003 return		
If you have a	65a	Earned income credit (EIC)		
qualifying	b	Nontaxable combat pay election 65b		
child, attach Schedule EIC.	66	Excess social security and tier 1 RRTA tax withheld (see page 54)		
	67	Additional child tax credit. Attach Form 8812		
	68	Amount paid with request for extension to file (see page 54)		
	69	Other payments from: a Form 2439 b Form 4136 c Form 8885 . 69		
	70	Add lines 63, 64, 65a, and 66 through 69. These are your total payments	70	
Refund	71	If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpaid	71	
Direct deposit?	72a	Amount of line 71 you want refunded to you	72a	
	▶ b	Routing number		
and fill in 72b,	▶ d	Account number		
72c, and 72d.	73	Amount of line 71 you want applied to your 2005 estimated tax 73		
Amount	74	Amount you owe. Subtract line 70 from line 62. For details on how to pay, see page 55 ▶	74	
You Owe	75	Estimated tax penalty (see page 55)		
Third Party	Do	you want to allow another person to discuss this return with the IRS (see page 56)?	Comple	ete the following. \square N
Designee	De	signee's Phone Personal identific	ation	
	nar		1 1	<u> </u>
Sign		der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and ief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of wh		
Here		ur signature Date Your occupation		me phone number
Joint return?	10	Date Tour occupation	Dayti	priorio riumbei
See page 17. Keep a copy	_		()
for your	Sp	ouse's signature. If a joint return, both must sign. Date Spouse's occupation		
records.			D	oror'o CCN or DTIN
Paid		eparer's Date Check if self-employed	Prepa	arer's SSN or PTIN
Preparer's		y Sen employed		
Use Only	you	n's name (or EIN urs if self-employed),	1	1
	<u>a</u> do	dress, and ZÍP čodě Phone no.	()

1040	- 1	6. Individual Income Tax Re	<i>ω</i>))//\\	(99)	IRS Use Or	ily—Do no	t write or	staple in this space.
	For	the year Jan. 1-Dec. 31, 2004, or other tax year be	ginning , 200	4, ending	, 2	•		MB No. 1545-0074
Label	Yo	ur first name and initial	Last name				Your s	ocial security number
(See L								
on page 16.) B	I If a	a joint return, spouse's first name and initial		Spouse's social security number				
Use the IRS Label.	Но	me address (number and street). If you have	a P.O. box, see page 16	i.	Apt. no.	Ť	_	Immortanti A
Otherwise,								Important!
please print or type.		y, town or post office, state, and ZIP code. If	f you have a foreign addr	ess, see pa	ige 16.	J		ou must enter our SSN(s) above.
Presidential -		Note Charling "Vee" will get about					Yo	u Spouse
Election Campaign (See page 16.)	n 🕨	Note. Checking "Yes" will not change Do you, or your spouse if filing a joint				. •	Ye	s ☐ No ☐ Yes ☐ N
Filing Obstan	1 [Single				, ,		g person). (See page 17.)
Filing Status	2	Married filing jointly (even if only one	e had income)		. ,		child but	t not your dependent, ente
Check only	3	Married filing separately. Enter spou			child's name			doub obile! (47)
one box.	6-	and full name here. ► Yourself. If someone can claim you				(er) with	aepen	dent child (see page 17) Boxes checked
Exemptions	6a b	Spouse	ou as a dependent, d	o not che	ck box ba		}	on 6a and 6b ——— No. of children
	C	Dependents:	(2) Dependent's			(4) if qual		on 6c who:
		(1) First name Last name	social security numb	er rela		child for chil redit (see pa		lived with youdid not live with
		· ·	1 1		you t		<u>.go 10/</u>	you due to divorce
If more than four			1 1					or separation (see page 18)
dependents, see page 18.			1 1					Dependents on 6c not entered above
1								Add numbers on
	d							lines above ▶
Income	7	Wages, salaries, tips, etc. Attach Forn					7 8a	
	8a	Taxable interest. Attach Schedule B in		 8b		· ·	Oa	
Attach Form(s) W-2 here. Also	b 9a	Tax-exempt interest. Do not include Ordinary dividends. Attach Schedule I		OD			9a	
attach Forms	b	Qualified dividends (see page 20)	Bili required	9b		Ϊ.	- Gu	
W-2G and 1099-R if tax	10	Taxable refunds, credits, or offsets of	state and local incom	ne taxes (s	see page 20)		10	
was withheld.	11	Alimony received					11	
	12	Business income or (loss). Attach Sch	edule C or C-EZ .				12	
	13	Capital gain or (loss). Attach Schedule	13					
If you did not	14	Other gains or (losses). Attach Form 4	1797				14	
get a W-2, see page 19.	15a	IRA distributions 15a	b	Taxable ar	nount (see pa	ge 22)	15b	
p9-	16a	Pensions and annuities 16a			nount (see pa	• '	16b	
Enclose, but do not attach, any	17	Rental real estate, royalties, partnershi					17	
payment. Also,	18	Farm income or (loss). Attach Schedu					19	
please use	19		b				20b	
Form 1040-V.	20a 21	Other income. List type and amount (s					21	
	22	Add the amounts in the far right column					22	
	23	Educator expenses (see page 26) .		23				
Adjusted	24	Certain business expenses of reservists, p						
Gross		fee-basis government officials. Attach Fo	orm 2106 or 2106-EZ	24			-	
Income	25	IRA deduction (see page 26)		25			-	
	26	Student loan interest deduction (see p	page 28)	26			-	
	27	Tuition and fees deduction (see page	29)	27			-	
	28	Health savings account deduction. Att		28				
	29	Moving expenses. Attach Form 3903		29				
	30	One-half of self-employment tax. Attac		30				
	31	Self-employed health insurance deduc		32				
	32	Self-employed SEP, SIMPLE, and qua		33				
	33 34a	Penalty on early withdrawal of savings Alimony paid b Recipient's SSN ▶		34a				
	35	Add lines 23 through 34a					35	
	36	Subtract line 35 from line 22. This is y				•	36	

Form 1040 (2004)				Page
Toy and	37	Amount from line 36 (adjusted gross income)	37	
Tax and	38a	Check ∫ ☐ You were born before January 2, 1940, ☐ Blind. ☐ Total boxes		
Credits		if: Spouse was born before January 2, 1940, ☐ Blind. checked ▶ 38a		
Standard	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here ▶ 38b □		
Deduction	39	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	39	
for—	40	Subtract line 39 from line 37	40	
People who	41	If line 37 is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on		
checked any box on line	71	line 6d. If line 37 is over \$107,025, see the worksheet on page 33	41	
38a or 38b or who can be	42	Taxable income. Subtract line 41 from line 40. If line 41 is more than line 40, enter -0-	42	
claimed as a	43	Tax (see page 33). Check if any tax is from: a Form(s) 8814 b Form 4972	43	
dependent, see page 31.	44	Alternative minimum tax (see page 35). Attach Form 6251	44	
All others:	45	Add lines 43 and 44	45	
	46	Foreign tax credit. Attach Form 1116 if required		
Single or Married filing	47	Credit for child and dependent care expenses. Attach Form 2441		
separately, \$4,850	48	Credit for the elderly or the disabled. Attach Schedule R 48		
Married filing	49	Education credits. Attach Form 8863		
jointly or	50	Retirement savings contributions credit. Attach Form 8880.		
Qualifying	51	Child tax credit (see page 37)		
widow(er), \$9,700	52	Adoption credit. Attach Form 8839		
Head of	53	Credits from: a Form 8396 b Form 8859 53		
household,	54	Other credits. Check applicable box(es): a Form 3800		
\$7,150	34	b Form 8801 c Specify 54		
	55	Add lines 46 through 54. These are your total credits	55	
	56	Subtract line 55 from line 45. If line 55 is more than line 45, enter -0	56	
	57	Self-employment tax. Attach Schedule SE	57	
Other	58	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	58	
Taxes	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required .	59	
	60	Advance earned income credit payments from Form(s) W-2	60	
	61	Household employment taxes. Attach Schedule H	61	
	62	Add lines 56 through 61. This is your total tax	62	
Payments	63	Federal income tax withheld from Forms W-2 and 1099 63		
- aymonto	64	2004 estimated tax payments and amount applied from 2003 return 64		
If you have a	_65a	Earned income credit (EIC)		
qualifying child, attach	b	Nontaxable combat pay election ▶ 65b		
Schedule EIC.	66	Excess social security and tier 1 RRTA tax withheld (see page 54)		
	67	Additional child tax credit. Attach Form 8812 67		
	68	Amount paid with request for extension to file (see page 54) 68		
	69	Other payments from: a Form 2439 b Form 4136 c Form 8885 . 69		
	70	Add lines 63, 64, 65a, and 66 through 69. These are your total payments	70	
Refund	71	If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpaid	71	
Direct deposit?	72a	Amount of line 71 you want refunded to you	72a	
	▶ b	Routing number		
and fill in 72b, 72c, and 72d.	► d	Account number		
	73	Amount of line 71 you want applied to your 2005 estimated tax ▶ 73		
Amount	74	Amount you owe. Subtract line 70 from line 62. For details on how to pay, see page 55 ▶	74	
You Owe	75	Estimated tax penalty (see page 55)		
Third Party	Do	you want to allow another person to discuss this return with the IRS (see page 56)? Yes. 0	Jomple	ete the following. U N
Designee	De: nar	signee's Phone Personal identific no. ▶ () number (PIN)	ation	
Sign		der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and	d to the	best of my knowledge and
Here		ef, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of whether they are true, correct, and complete.		
Joint return?	You	ur signature Date Your occupation	Dayti	ime phone number
See page 17.			()
Keep a copy	Spe	ouse's signature. If a joint return, both must sign. Date Spouse's occupation	,	
for your records.				
	Pre	parer's Date Check if	Prepa	arer's SSN or PTIN
Paid		Check if self-employed		
Preparer's		n's name (or EIN	1	
Use Only	you add	rrs if self-employed), Phone no.	()

1040	- 1	6. Individual Income Tax Re	(L)))//\\	(99)	IRS Use Or	nly—Do no	t write or	staple in this space.	
	For	the year Jan. 1-Dec. 31, 2004, or other tax year beg	ginning , 200	4, ending	, 2	•		DMB No. 1545-0074	
Label	You	ur first name and initial	Last name				Your	social security number	
(See L									
on page 16.) B	If a	joint return, spouse's first name and initial	Last name				Spouse's social security number		
Use the IRS label.	Hoi	me address (number and street). If you have	a P.O. box, see page 16	i.	Apt. no.	Ť	<u> </u>	Important!	
Otherwise,								Important! A 'ou must enter	
please print or type.	City	y, town or post office, state, and ZIP code. If	f you have a foreign addr	ess, see pa	ge 16.	J		our SSN(s) above.	
Presidential	_	Note Observing "Vee" will get about					Yo	u Spouse	
Election Campaign (See page 16.)		Note. Checking "Yes" will not change Do you, or your spouse if filing a joint				. ▶	□Ye	s ☐ No ☐ Yes ☐ N	
F:1: 01 1	1 [Single		4 Hea	d of househo	ld (with c	qualifyin	g person). (See page 17.)	
Filing Status	2	Married filing jointly (even if only one	e had income)		. ,		child bu	t not your dependent, ente	
Check only	3	☐ Married filing separately. Enter spou			child's name			-11-1-1-1-1	
one box.		and full name here.				v(er) with	aepen	dent child (see page 17) Boxes checked	
Exemptions	6a b	Yourself. If someone can claim year	ou as a dependent, d	o not cne	ск рох ба		}	on 6a and 6b ——— No. of children	
Exemptions	C	Dependents:	(2) Dependent's	(3)	ependent's	(4) if qual	ifying	on 6c who:	
	ŭ	(1) First name Last name	social security numb	er relat		child for chi redit (see pa		lived with youdid not live with	
		(i) instrume	1 1		you c	Teuit (See pa	ige 10)	you due to divorce	
If more than four		-				一一		or separation (see page 18)	
dependents, see page 18.		-	1 1					Dependents on 6c not entered above	
page 10.								Add numbers on	
	d	Total number of exemptions claimed						lines above	
Income	7	Wages, salaries, tips, etc. Attach Forn					7		
moonic	8a	Taxable interest. Attach Schedule B i				7 -	8a		
Attach Form(s)	b	Tax-exempt interest. Do not include		8b			9a		
W-2 here. Also attach Forms	9a	Ordinary dividends. Attach Schedule I	9a						
W-2G and	10	Qualified dividends (see page 20) .	10						
1099-R if tax was withheld.	10 11	Taxable refunds, credits, or offsets of	11						
was withincla.	12	Alimony received	12						
	13	Capital gain or (loss). Attach Schedule		equired c	heck here	· 🗀	13		
If you did not	14	Other gains or (losses). Attach Form 4		oquirou, o	noon nord	_	14		
get a W-2,	15a	IRA distributions 15a	15b						
see page 19.	16a	Pensions and annuities 16a	16b						
Enclose, but do	17	Rental real estate, royalties, partnershi			nount (see pa kttach Sched	•	17		
not attach, any	18	Farm income or (loss). Attach Schedu					18		
payment. Also, please use	19	Unemployment compensation					19		
Form 1040-V.	20a	Social security benefits . 20a	b	Taxable an	nount (see pa	ge 24)	20b		
	21	Other income. List type and amount (s					21		
	22	Add the amounts in the far right column		23	ur total inco	ome 🚩	22		
Adjusted	23	Educator expenses (see page 26) .		23			-		
Gross	24	Certain business expenses of reservists, p	•	24					
Income	25	fee-basis government officials. Attach Fo		25			1		
	25 26	IRA deduction (see page 26) Student loan interest deduction (see p		26			1		
	27	Tuition and fees deduction (see page	· ,	27					
	28	Health savings account deduction. Att	·	28					
	29	Moving expenses. Attach Form 3903		29					
	30	One-half of self-employment tax. Attac		30					
	31	Self-employed health insurance deduc		31					
	32	Self-employed SEP, SIMPLE, and qua		32					
	33	Penalty on early withdrawal of savings	3	33					
	34a	Alimony paid b Recipient's SSN ▶		34a					
	35	Add lines 23 through 34a					35		
	36	Subtract line 35 from line 22. This is y	our adjusted gross i	ncome			36		

Form 1040 (2004)				Page			
Toy and	37	Amount from line 36 (adjusted gross income)	37				
Tax and Credits	38a	Check ∫ ☐ You were born before January 2, 1940, ☐ Blind. ☐ Total boxes					
Credits		if: Spouse was born before January 2, 1940, ☐ Blind. checked ▶ 38a ☐					
Standard	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here ▶ 38b □	1				
Deduction	39	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	39				
for—	40	Subtract line 39 from line 37	40				
 People who checked any 	41	If line 37 is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on					
box on line		line 6d. If line 37 is over \$107,025, see the worksheet on page 33	41				
38a or 38b or who can be	42	Taxable income. Subtract line 41 from line 40. If line 41 is more than line 40, enter -0-	42				
claimed as a	43	Tax (see page 33). Check if any tax is from: a Form(s) 8814 b Form 4972	43				
dependent, see page 31.	44	Alternative minimum tax (see page 35). Attach Form 6251	44				
All others:	45	Add lines 43 and 44	45				
Single or	46	Foreign tax credit. Attach Form 1116 if required					
Married filing	47	Credit for child and dependent care expenses. Attach Form 2441					
separately, \$4,850	48	Credit for the elderly or the disabled. Attach Schedule R 48					
Married filing	49	Education credits. Attach Form 8863					
jointly or	50	Retirement savings contributions credit. Attach Form 8880 50					
Qualifying widow(er),	51	Child tax credit (see page 37)					
\$9,700	52	Adoption credit. Attach Form 8839					
Head of	53	Credits from: a Form 8396 b Form 8859 53					
household, \$7,150	54	Other credits. Check applicable box(es): a Form 3800					
		b Form 8801 c Specify 54					
	55	Add lines 46 through 54. These are your total credits	55				
	56	Subtract line 55 from line 45. If line 55 is more than line 45, enter -0 ▶	56				
Other	57	Self-employment tax. Attach Schedule SE	57				
	58	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	58				
Taxes	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required .	59				
	60	Advance earned income credit payments from Form(s) W-2	60				
	61	Household employment taxes. Attach Schedule H	61				
	62	Add lines 56 through 61. This is your total tax	62				
Payments	63	Federal income tax withheld from Forms W-2 and 1099 63	-				
	64	2004 estimated tax payments and amount applied from 2003 return 64	-				
If you have a	65a	Earned income credit (EIC)	-				
qualifying child, attach	b	Nontaxable combat pay election ► 65b					
Schedule EIC.	66	Excess social security and tier 1 RRTA tax withheld (see page 54)	-				
	67	Additional child tax credit. Attach Form 8812 67	-				
	68	Amount paid with request for extension to file (see page 54) 68	-				
	69	Other payments from: a Form 2439 b Form 4136 c Form 8885 . 69					
	70	Add lines 63, 64, 65a, and 66 through 69. These are your total payments	70				
Refund	71	If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpaid	71				
Direct deposit?	72a	Amount of line 71 you want refunded to you	72a				
and fill in 72h	► b	Routing number					
72c, and 72d.	► d	Account number					
Amount	73	Amount of line 71 you want applied to your 2005 estimated tax > 73	74				
You Owe	74 75	Amount you owe. Subtract line 70 from line 62. For details on how to pay, see page 55 ► Estimated tax penalty (see page 55)	17				
		you want to allow another person to discuss this return with the IRS (see page 56)? Yes. 0	Compl	ete the following.			
Third Party		signee's Phone Personal identific		<u> </u>			
Designee	nar		alion				
Sign		der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, an					
Here		ef, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of w					
Joint return?	You	ur signature Date Your occupation	Dayt	ime phone number			
See page 17.	_		()			
Keep a copy for your	Spe	ouse's signature. If a joint return, both must sign. Date Spouse's occupation					
records.							
Paid		parer's Date Check if	Prep	arer's SSN or PTIN			
Preparer's		nature self-employed self-empl					
Use Only	YOU	n's name (or EIN srs if self-employed),	- 1				
300 Only	add	dress, and ZIP code Phone no.	()			

Form	Department of the Treasury-Internal Revenue	e Service											
1040A	U.S. Individual Income Ta	x Return (99)	2004 IRS Us	se Only—Do not w	vrite or staple in this space.								
Label	Your first name and initial	Last name		```	OMB No. 1545-0085								
(See page 18.)				Your s	ocial security number								
A B													
E	If a joint return, spouse's first name and initial	Last name		Spouse	Spouse's social security number								
Use the IRS label.													
Otherwise.	Home address (number and street). If you have a P.C). box, see page 18.	Apt	t. no.	Important!								
please print R	Other hands are a fifty and a	harra a farathar a dalara a san a san	- 10		•								
or type.	City, town or post office, state, and ZIP code. If you I	nave a loreigh address, see pag	e 16.) "	ou must enter your SSN(s) above.								
Dunaidantial				<u> </u>									
Presidential Election Campaign	Note. Checking "Yes" will not change	ge vour tax or reduce vo	our refund.	Y	ou Spouse								
(See page 18.)	Do you, or your spouse if filing a join			. ▶ Ye	s No Yes No								
Filing	1 ☐ Single		4 Head of househ	old (with qualifyir	ng person). (See page 19.)								
status	2 Married filing jointly (even if only	one had income)			but not your dependent,								
Check only	3 ☐ Married filing separately. Enter spouse's SSN above and enter this child's name here. ▶												
one box.	full name here.	'	5 Qualifying wido	w(er) with depen	dent child (see page 19)								
Exemptions	6a Vourself. If someone ca	an claim you as a c	lependent, do not	t check	Boxes checked on								
•	box 6a.				6a and 6b								
	b Spouse			(4) √if qualifying	No. of children								
	c Dependents:	(2) Dependent's social	(3) Dependent's relationship to	child for child	• lived with								
	(1) First name Last name	security number	you	tax credit (see page 21)	you								
If more than six dependents,		1 1		page 21)	 did not live with you due 								
see page 20.		: :			to divorce or separation								
					(see page 21)								
					- Dependents								
					on 6c not entered above								
					Add numbers on lines								
	d Total number of exemptions	s claimed.			above 🕨								
Income		=		_									
Attach	7 Wages, salaries, tips, etc.	Attach Form(s) W-2		7									
Form(s) W-2	On Townhia interest Attack Co	0-											
here. Also	8a Taxable interest. Attach So b Tax-exempt interest. Do no		a. 8b	8a									
attach Form(s)	9a Ordinary dividends. Attach S			9a									
1099-R if tax	b Qualified dividends (see pa	'	9b										
was withheld.	10 Capital gain distributions (s	· /		10									
If you did not	11a IRA		11b Taxable am										
get a W-2, see page 22.	distributions. 11a		(see page 2)								
	12a Pensions and		12b Taxable am										
Enclose, but do not attach, any	annuities. 12a		(see page 2	.4). 12k)								
payment.													
	13 Unemployment compensat	tion and Alaska Per											
		14a Social security 14b Taxable amount											
	benefits. 14a		(see page 2)								
	15 Add lines 7 through 14b (far	right column) This i	is your total incom	ne. ▶ 15									
Adjusted	16 Educator expenses (see pa		16	13									
•	17 IRA deduction (see page 2		17										
gross	18 Student loan interest deduc	,	18										
income	19 Tuition and fees deduction	· · · · · ·	19										
	20 Add lines 16 through 19. T	, , , ,		20									
		•											
	21 Subtract line 20 from line 1	15. This is your adju	usted gross incor	me. ▶ 21									

Form 1040A	(2004)			Page :
Tax,	22	Enter the amount from line 21 (adjusted gross income).		22	
credits,]	
and	23a	Check You were born before January 2, 1940, Blind Total boxes			
payments			3a 📖		
	b	If you are married filing separately and your spouse itemizes	🗖		1
Standard Deduction			3b <u>□</u>	·	
for—	24	Enter your standard deduction (see left margin).		24	
People who	25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-		25	
checked any box on line	26	If line 22 is \$107,025 or less, multiply \$3,100 by the total number of			
23a or 23b or		exemptions claimed on line 6d. If line 22 is over \$107,025, see the			
who can be claimed as a		worksheet on page 32.		26	
dependent,	27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-			
see page 31.		This is your taxable income.		27	
All others:	28	Tax, including any alternative minimum tax (see page 31).		28	
Single or Married filing	29	Credit for child and dependent care expenses.			
separately,		Attach Schedule 2. 29			
\$4,850	30	Credit for the elderly or the disabled. Attach			
Married filing jointly or		Schedule 3. 30			
Qualifying	31	Education credits. Attach Form 8863. 31			
widow(er), \$9,700	32	Retirement savings contributions credit. Attach			
Head of		Form 8880. 32			
household,	33	Child tax credit (see page 36). 33			
\$7,150	34	Adoption credit. Attach Form 8839. 34			1
	35	Add lines 29 through 34. These are your total credits.		35	
	36	Subtract line 35 from line 28. If line 35 is more than line 28, enter -0		36	
	37	Advance earned income credit payments from Form(s) W-2.		37	
	38	Add lines 36 and 37. This is your total tax.		38	
	39	Federal income tax withheld from Forms W-2 and 1099. 39			
16	40	2004 estimated tax payments and amount			
If you have a qualifying		applied from 2003 return. 40			
child, attach	<u>41a</u>				
Schedule EIC.	b				
	42	Additional child tax credit. Attach Form 8812. 42		40	1
	43	Add lines 39, 40, 41a, and 42. These are your total payments.	> 4	43	
Refund	44	If line 43 is more than line 38, subtract line 38 from line 43.		44	
Direct	45-	This is the amount you overpaid.			
Direct deposit?		Amount of line 44 you want refunded to you.	•	45a	
See page 50	▶ b	Routing number	gs		
and fill in 45b, 45c,			_		
and 45d.	► d	Account number			
	46				
	46	Amount of line 44 you want applied to your 2005 estimated tax. 46			
	47				
Amount	47	Amount you owe. Subtract line 43 from line 38. For details on how to pay, see page 51.		47	
you owe	48	Estimated tax penalty (see page 51). 48	-	+1	
		Do you want to allow another person to discuss this return with the IRS (see page 52)?	Ves C	omplete the following	
Third party	'		res. C	omplete the following)IN
designee			Personal ident number (PIN)	tification	
Cian		name ► no. ► () n Jnder penalties of perjury, I declare that I have examined this return and accompanying schedules ar	. ,	s and to the best of my	
Sign	-	mowledge and belief, they are true, correct, and accurately list all amounts and sources of income I rec	eived during t		
here		of preparer (other than the taxpayer) is based on all information of which the preparer has any knowl Your signature Your occupation	leage.	Daytime phone num	ber
Joint return? See page 18.					
Кеер а сору		Spouse's signature. If a joint return, both must sign. Date Spouse's occupation			
for your records.		opodoo o oodpation			
		Date		Preparer's SSN or PTIN	V
Paid .		Preparer's Check i self-em		.,	
preparer's	Ī		EIN	1	
use only	,	rours if self-employed),	Phone no.	()	

Department of the Treasury—Internal Revenue Service
Income Tax Return for Single and
Joint Filers With No Dependents (99) Form **1040EZ**

2004

Label		Your first name and initial	Last name			Your social security number				
	L A B E	If a joint return, spouse's first name and initial	Last name			Spouse's social security number				
Iabel. Otherwise, please print	H	Home address (number and street). If you have a	P.O. box, see page 11.		Apt. no.	▲ Important! ▲				
or type.	R E	City, town or post office, state, and ZIP code. If y	You must enter your SSN(s) above.							
Presidential Election Campaign (page 11)		Note. Checking "Yes" will not change Do you, or your spouse if a joint retu			▶	You Spouse Yes No Yes No				
Income	1	Wages, salaries, and tips. This shou Attach your Form(s) W-2.	1							
Attach Form(s) W-2 here.	2	Taxable interest. If the total is over	\$1,500, you cannot u	se Form 1040EZ.		2				
Enclose, but do not attach, any payment.	_	Unemployment compensation and (see page 13).	3							
, , ,	_4	Add lines 1, 2, and 3. This is your				4				
Note. You must check Yes or No.	5	Can your parents (or someone else Yes. Enter amount from worksheet on back.	No. If single, e	return? nter \$7,950. filing jointly, enter sor explanation.	\$15,900.	5				
	6	Subtract line 5 from line 4. If line This is your taxable income.	5 is larger than line	4, enter -0	•	6				
Payments and tax	_7	Federal income tax withheld from	box 2 of your Form(s) W-2.		7				
	_8	a Earned income credit (EIC).				8a				
	_	Nontaxable combat pay election.		8b						
	_9				•	9				
	10	Tax. Use the amount on line 6 ab 24–32 of the booklet. Then, enter t	10							
Refund Have it directly	11:	If line 9 is larger than line 10, sub	tract line 10 from line	e 9. This is your refu	nd.	11a				
deposited! See page 18 and fill in 11b, 11c, and 11d.	▶ 1	Routing number	▶ (: Type: Checking	Savings					
and ma.	•	Account number								
Amount you owe	12	If line 10 is larger than line 9, subtithe amount you owe. For details or			•	12				
Third party designee		you want to allow another person to dispree's	discuss this return wit Phone no. ▶ (h the IRS (see page 1	9)? Yes. Personal identi number (PIN)	Complete the following. Note that the following of the				
Sign here Joint return? See page 11.	Und acc	der penalties of perjury, I declare that I have urately lists all amounts and sources of inco	penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belie ately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other that information of which the preparer has any knowledge.							
Keep a copy for your records.	Spo	ouse's signature. If a joint return, both must	sign. Date	Spouse's occupation						
Paid preparer's		parer's hature			eck if f-employed	Preparer's SSN or PTIN				
use only	you	n's name (or rs if self-employed), ress and ZIP code			EIN Phone no	()				

OMB No. 1545-0675

Schedule 1 (Form 1040A)

Department of the Treasury-Internal Revenue Service

Interest and Ordinary Dividends for Form 1040A Filers

2004

OMB No. 1545-0085

Name(s) shown on Form 1040A Your social security number Part I Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, enter the firm's name and the total interest shown on that form. Interest List name of payer. If any interest is from a seller-financed mortgage (See back and the buyer used the property as a personal residence, see back of of schedule schedule and list this interest first. Also, show that buyer's social and the instructions security number and address. Amount for Form 1 1040A. line 8a.) Add the amounts on line 1. 2 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 1040A, line 8a. 4 Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, Part II enter the firm's name and the ordinary dividends shown on that form. **Ordinary** 5 List name of payer. Amount dividends 5 (See back of schedule and the instructions for Form 1040A, line 9a.)

Add the amounts on line 5. Enter the total here and on Form 1040A,

line 9a.

6

Schedule 2 (Form 1040A)

Department of the Treasury—Internal Revenue Service

Child and Dependent Care Expenses for Form 1040A Filers

2004

OMB No. 1545-0085

		Jenses	S IOI FOITH	IUTUA	FIICIS	(99)	200					OMB No. 154	5-0085		
Name(s) shown on Form	1040	4									Your socia	I security number			
Before you beg Dependent C				nd the fo		erms. See fying Pers			on pag	e 1 o		arate instructio			
Part I	1	(a)	Care provider's name	(b)		number, stroate, and ZIP				Ident er (SSI	fying N or EIN)	(d) Amount p (see instruction			
Persons or organizations															
who provided the care									-						
You must complete this		(If you	need more s	pace, us	e the bo			,	0	4	D				
part.		dep	Did you rece endent care l						•		-	Part II below. III on the back next.			
			n. If the care se Form 104									xes. If you do	, you		
Part II	2	Information about your qualifying person(s). If you have more than two qualifying person the instructions.													
Credit for child and dependent care expenses		F	(a) Qualify First	ing person	's name La	st		(b) Q	ualifying p security			(c) Qualified exp you incurred and in 2004 for the p listed in colum	d paid erson		
ошто одрогиосо									!						
									:	:					
	3	3 Add the amounts in column (c) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 26.													
	4	4 Enter your earned income. See the instructions.									4				
	5	spouse	ed filing join was a stud , enter the a	ent or wa	as disabl	ed, see th	irned he in	l incom struction	ne (if you ons); all	ır	5				
	6	Enter the smallest of line 3, 4, or 5.							6						
			he amount fr					7							
	8		on line 8 the ton line 7.	decimal	amount :	shown be		·	plies to	the					
		Over	But not over	Decima amount		Over		But not over		imal ount i	s				
		15,000– 17,000– 19,000– 21,000– 23,000–	-15,000 -17,000 -19,000 -21,000 -23,000 -25,000	.35 .34 .33 .32 .31		33,00 35,00 37,00 39,00	00—3 00—3 00—3 00—3	33,000 35,000 37,000 39,000 41,000		.27 .26 .25 .24 .23					
		27,000-	–27,000 –29,000	.29 .28		43,00	<u>1—00</u>	13,000 No limit		.21 .20	8	×			
	9		y line 6 by theses in 2004,				8. If	you pa	aid 2003	3	9				
			he amount f								10				
	11	1 Credit for child and dependent care expenses. Enter the smaller of line 9 or line 10 here and on Form 1040A, line 29.						11							

Schedule 2 (Form 1040	A) 200	4		F	Page 2
Part III Dependent	12	Enter the total amount of dependent care benefits you received for 2004. This amount should be shown in box 10 of your Form(s) W-2. Do not include amounts that were reported to you as wages in box 1 of Form(s) W 2	10		
care benefits		in box 1 of Form(s) W-2.	12		-
	13	Enter the amount forfeited, if any. See the instructions.	_13		
	14	Subtract line 13 from line 12.	14		
	15	Enter the total amount of qualified expenses incurred in 2004 for the care of the qualifying person(s).			
	16	Enter the smaller of line 14 or 15.			
	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.			
		• All others, enter the amount from line 17.			
	19	Enter the smallest of line 16, 17, or 18.			
	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). 	o 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, ente "DCB."	r 21		
		To claim the child and dependent care credit, complete lines 22-26 below.			
	22	Enter \$3,000 (\$6,000 if two or more qualifying persons).	22		
	23	Enter the amount from line 20.	23		
	24	Subtract line 23 from line 22. If zero or less, stop. You cannot take the credit. Exception. If you paid 2003 expenses in 2004, see the			

instructions for line 9.

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

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.

amounts in column (c) and enter the total here.

24

25

26

Schedule 3 (Form 1040A)

Department of the Treasury-Internal Revenue Service

Credit for the Elderly or the Disabled for Form 1040A Filers

2004

OMB No. 1545-0085

Name(s) shown on Form 1040A

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2004:

- You were age 65 or older
- You were under age 65, you retired on **permanent** 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

Check the box for your filing status and age

If your filing status is:	And by the end of 2004: Check only one box:
Single, Head of household, or	1 You were 65 or older
Qualifying widow(er)	2 You were under 65 and you retired on permanent and total disability
	3 Both spouses were 65 or older
	4 Both spouses were under 65, but only one spouse retired on permanent and total disability 4 □
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 other spouse was under 65 and retired on permanent and total disability
	7 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 from your spouse for all of 2004 8
separately	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2004
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

Complete this part **only** if you checked box 2, 4, 5, 6, or 9 above.

- 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement, **and**
 - - If you checked this box, you do not have to get another statement for 2004.
 - If you **did not** check this box, have your physician complete the statement on page 4 of the instructions. You **must** keep the statement for your records.

Part III Figure your credit

1	10	If you checked (in Part I): Enter:		
		Box 1, 2, 4, or 7		
		Box 3, 5, or 6		
		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 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 amplies of line 10 or line 11, all	- ' '	+
	12	If you completed line 11, enter the smaller of line 10 or line 11; all	10	
_		others, enter the amount from line 10.	12	
1	13	Enter the following pensions, annuities, or		
		disability income that you (and your spouse if		
		filing a joint return) received in 2004.		
	а			
	а	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		
1	14	Enter the amount from Form 1040A, line 22. 14		
1	15	If you checked (in Part I): Enter:		
ľ				
		Box 1 or 2		
		A		
_	16	Box 8 or 9	-	
	16	· · · · · · · · · · · · · · · · · · ·		
_		enter -0 16	_	
_	17	Enter one-half of line 16. 17	_	
1	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	
9	20	Multiply line 19 by 15% (.15).	20	
_	<u></u> 21	Enter the amount from Form 1040A, line 28, minus any amount on		
4	- 1	Form 1040A, line 29.	21	
	20			+
2	22	Credit for the elderly or the disabled. Enter the smaller of line 20	00	
		or line 21 here and on Form 1040A, line 30.	22	

SCHEDULES A&B

(Form 1040)

Department of the Treasury Internal Revenue Service (99)

Schedule A—Itemized Deductions

(Schedule B is on back)

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

OMB No. 1545-0074

2004

Attachment Sequence No. 07

Trainc(s) snown or	110111	110-10		Tour	i i i
Medical		Caution. Do not include expenses reimbursed or paid by others.			
and	1	Medical and dental expenses (see page A-2)	1		
Dental	2	Enter amount from Form 1040, line 37 2			
Expenses	3	Multiply line 2 by 7.5% (.075)	3		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, el	nter -U	4	
Taxes You	5	State and local (check only one box):	_		
Paid		a ☐ Income taxes, or	5	-	
(See		b ☐ General sales taxes (see page A-2)	6		
page A-2.)	6 7	Real estate taxes (see page A-3)	7	-	
	8	Other taxes. List type and amount	-		
	Ü	Other taxes. List type and amount P	8		
	9	Add lines 5 through 8		9	
Interest	10	Home mortgage interest and points reported to you on Form 1098	10		
You Paid	11	Home mortgage interest not reported to you on Form 1098. If paid			
(See		to the person from whom you bought the home, see page A-4			
page A-3.)		and show that person's name, identifying no., and address			
			44		
Note. Personal			11	-	
interest is	12	Points not reported to you on Form 1098. See page A-4	12		
not	10	for special rules	12	-	
deductible.	13	page A-4.)	13		
	14	Add lines 10 through 13		14	
Gifts to	15	Gifts by cash or check. If you made any gift of \$250 or			
Charity		more, see page A-4	15		
If you made a	16	Other than by cash or check. If any gift of \$250 or more,			
gift and got a benefit for it,		see page A-4. You must attach Form 8283 if over \$500	16		
see page A-4.	17	Carryover from prior year	17	40	
Casualty and	18	Add lines 15 through 17	<u> </u>	18	
Casualty and Theft Losses	19	Casualty or theft loss(es). Attach Form 4684. (See page A	A-5)	19	
				13	
Job Expenses and Most	20	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ			
Other		if required. (See page A-6.)			
Miscellaneous					
Deductions			20		
	21	Tax preparation fees	21		
(See	22	Other expenses—investment, safe deposit box, etc. List			
page A-5.)		type and amount ▶			
			22	-	
	23	Add lines 20 through 22	23		
	24 25	Enter amount from Form 1040, line 37 24	25		
	26	Multiply line 24 by 2% (.02)		26	
Other	27	Other—from list on page A-6. List type and amount ▶			
Miscellaneous		Other from list on page // O. List type and amount P			
Deductions				27	
Total	28	Is Form 1040, line 37, over \$142,700 (over \$71,350 if ma	rried filing separately)?		
Itemized		■ No. Your deduction is not limited. Add the amounts in t			
Deductions for lines 4 through 27. Also, enter this amount on Form 1040, line 39.			orm 1040, line 39.	28	
		Yes. Your deduction may be limited. See page A-6 for the	e amount to enter.		

Name(s) shown on Form 1040. Do not enter name and social security number if shown on other side. Your social security number Attachment Schedule B—Interest and Ordinary Dividends Sequence No. 08 **Amount** List name of payer. If any interest is from a seller-financed mortgage and the Part I buyer used the property as a personal residence, see page B-1 and list this Interest interest first. Also, show that buyer's social security number and address (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 2 2 shown on that Add the amounts on line 1 form. Excludable interest on series EE and I U.S. savings bonds issued after 1989. 3 Attach Form 8815 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a ▶ 4 Note. If line 4 is over \$1,500, you must complete Part III. **Amount** List name of payer ▶ Part II **Ordinary Dividends** (See page B-2 and the instructions for Form 1040. line 9a.) Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm. list the firm's name as the payer and enter the ordinary dividends shown on that form. Add the amounts on line 5. Enter the total here and on Form 1040, line 9a. Note. If line 6 is over \$1,500, you must complete Part III. You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; or (b) had Yes No Part III a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust. **Foreign** 7a At any time during 2004, did you have an interest in or a signature or other authority over a financial **Accounts** account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1. and Trusts **b** If "Yes," enter the name of the foreign country ▶ (See During 2004, 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

page B-2.)

SCHEDULE C (Form 1040)

Department of the Treasury

Internal Revenue Service

Profit or Loss From Business

(Sole Proprietorship)

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

► Attach to Form 1040 or 1041. ► See Instructions for Schedule C (Form 1040).

OMB No. 1545-0074

2004

Attachment
Sequence No. 09

Name of proprietor Social security number (SSN) Principal business or profession, including product or service (see page C-2 of the instructions) B Enter code from pages C-7, 8, & 9 С Business name. If no separate business name, leave blank. D Employer ID number (EIN), if any F Business address (including suite or room no.) ▶ City, town or post office, state, and ZIP code (2) Accrual (3) ☐ Other (specify) ► F Accounting method: (1) Cash Did you "materially participate" in the operation of this business during 2004? If "No," see page C-3 for limit on losses G Part I Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory 1 employee" box on that form was checked, see page C-3 and check here ▶ 2 2 Subtract line 2 from line 1 3 3 4 Cost of goods sold (from line 42 on page 2) 5 5 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3) 6 Gross income. Add lines 5 and 6 7 **Expenses.** Enter expenses for business use of your home only on line 30. Part II Advertising 8 **19** Pension and profit-sharing plans 20 Rent or lease (see page C-5): Car and truck expenses (see 9 20a page C-3). a Vehicles, machinery, and equipment . 10 20b 10 Commissions and fees **b** Other business property. . 11 21 11 Contract labor (see page C-4) 21 Repairs and maintenance . 12 22 12 Depletion 22 Supplies (not included in Part III) 23 23 Taxes and licenses 13 Depreciation and section 179 24 Travel, meals, and entertainment: expense deduction (not 24a a Travel included in Part III) (see 13 page C-4) **b** Meals and entertainment Employee benefit programs 14 c Enter nondeduct-(other than on line 19), ible amount in-15 Insurance (other than health) . 15 cluded on line 24b Interest: (see page C-5) . 16a 24d a Mortgage (paid to banks, etc.) . d Subtract line 24c from line 24b 16b 25 25 Utilities Other 26 Wages (less employment credits) . 26 Legal and professional 17 27 Other expenses (from line 48 on 17 services page 2) 18 18 Office expense . 27 28 28 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 29 30 30 Expenses for business use of your home. Attach Form 8829 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, 31 see page C-6). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 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 32a All investment is at risk. (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. 32b Some investment is not • If you checked 32b, you must attach Form 6198. at risk.

Pa	t III Cost of Goods Sold (see page C-6)			
33	Method(s) used to value closing inventory: a \square Cost b \square Lower of cost or market c	Other (atta	ach explanatio	on)
34	Was there any change in determining quantities, costs, or valuations between opening and closing in "Yes," attach explanation	· –	Yes	□ 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 claiming line 9 and are not required to file Form 4562 for this business. See the interpretation of the control			
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 2004, enter the number of miles you used you	our vehicle for:		
а	Business b Commuting c Othe			
45	Do you (or your spouse) have another vehicle available for personal use?	[Yes	☐ No
46	Was your vehicle available for personal use during off-duty hours?	[Yes	☐ No
47a	Do you have evidence to support your deduction?	[Yes	☐ No
b Pa	If "Yes," is the evidence written?	or line 30.	Yes	□ No
48	Total other expenses. Enter here and on page 1, line 27	48		

SCHEDULE C-EZ (Form 1040)

Net Profit From Business

(Sole Proprietorship)

Social security number (SSN)

Attachment

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

Name of proprietor

Partnerships, joint ventures, etc., must file Form 1065 or 1065-B. ► Attach to Form 1040 or 1041. ► See instructions on back.

Sequence No. 09A

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

SCHEDULE D (Form 1040)

Part I

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

Capital Gains and Losses

Attachment ▶ Use Schedule D-1 to list additional transactions for lines 1 and 8. Sequence No.

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

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

Your social security number

OMB No. 1545-0074

(b) Date (d) Sales price (e) Cost or other basis (f) Gain or (loss) (c) Date sold acquired (Mo., day, yr.) (see page D-6 of the instructions) (see page D-6 of the instructions) (Example: 100 sh. XYZ Co.) (Mo., day, yr.) Subtract (e) from (d) 1 Enter your short-term totals, if any, from Schedule D-1, 3 Total short-term sales price amounts. Add lines 1 and 2 in 3 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 4 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from 5 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss 6 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f) . . . 7 Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year (b) Date (d) Sales price (see page D-6 of (e) Cost or other basis (a) Description of property (c) Date sold (f) Gain or (loss) acquired (see page D-6 of (Example: 100 sh. XYZ Co.) (Mo., day, yr.) Subtract (e) from (d) (Mo., day, yr.) the instructions) the instructions) 8 Enter your long-term totals, if any, from Schedule D-1, 9 Total long-term sales price amounts. Add lines 8 and 9 in 10 Gain from Form 4797, Part I: long-term gain from Forms 2439 and 6252; and long-term gain or 11 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from 12 13 13 Capital gain distributions. See page D-1 of the instructions Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss 14 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f). Then go to Part III on the back

Schedule D (Form 1040) 2004

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	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 42, and then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 34 of the Instructions for Form 1040. Do not complete lines 21 and 22 below. No. Complete Form 1040 through line 42, and then complete the Schedule D Tax Worksheet on page D-9 of the instructions. Do not complete lines 21 and 22 below. 			
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	()
22	Note. When figuring which amount is smaller, treat both amounts as positive numbers. Do you have qualified dividends on Form 1040, line 9b? ☐ Yes. Complete Form 1040 through line 42, and then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 34 of the Instructions for Form 1040. ☐ No. Complete the rest of Form 1040.			

SCHEDULE E (Form 1040)

Supplemental Income and Loss

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

Your social security number

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).

Attachment Sequence No. 13

OMB No. 1545-0074

Pa	Income or Loss From Rent Schedule C or C-EZ (see page									ersona	al pro	perty	/, use
1	1				_		ch rental real es			/	Τ,	Yes	No
Α	31					listed of	on line 1, did yo	u or yo	our fan	nily [
^							during the tax yeses for more tha				Α		
В							ses for more that days or	n the (greater	01:			
_							6 of the total da	avs re	nted a	ıt	в		
С							rental value?	<i>x</i> yo .o	intou c	``			
•						(See p	age E-3.)				С		
				Pro	perl	ties				То	tals	;	
ınc	come:		Α		В		С		(Add	d colum	ıns A,	, B, ar	nd C.)
3	Rents received	3							3				
4	Royalties received	4							4				
Exi	penses:												
-	Advertising	5											
	Auto and travel (see page E-4).	6											
	Cleaning and maintenance	7											
	Commissions	8											
	Insurance	9											
	Legal and other professional fees	10											
	Management fees	11											
	Mortgage interest paid to banks,												
	etc. (see page E-4)	12							12				
13	Other interest	13											
14	Repairs	14											
15	Supplies	15											
16	Taxes	16											
17	Utilities	17											
18	Other (list) ▶												
		18											
		40							40				
19	Add lines 5 through 18	19							19				
20	Depreciation expense or depletion	200							20				
	(see page E-4)	20							20				
	Total expenses. Add lines 19 and 20	21											
22	Income or (loss) from rental real estate or royalty properties.												
	Subtract line 21 from line 3 (rents)												
	or line 4 (royalties). If the result is a												
	(loss), see page E-4 to find out if you must file Form 6198	22											
23	·												
23	Caution. Your rental real estate												
	loss on line 22 may be limited. See												
	page E-4 to find out if you must												
	file Form 8582. Real estate												
	professionals must complete line 43 on page 2	23	() ()	()					
24	Income. Add positive amounts show	wn or	line 22. Do not in	clude any	los	ses			24				
25							total losses here	e	25	()
26	Total rental real estate and royalty in												
	If Parts II, III, IV, and line 40 on page												
	line 17. Otherwise, include this amoun								26				

Sche	edule E (Form 1040) 2004						Attachi	nent Sequen	ce No. I	3		Page 4
Nam	e(s) shown on return. Do not er	nter name and s	ocial security nu	mber if shown	n on other side	Э.			You	r socia	l security n	umber
Car	ution. The IRS compares	amounts re	norted on vo	ur tax retu	rn with am	nunts	s shown on	Schedule	(s) K-1			
	rt II Income or L							ou report		om on	ot riok oo	tivity fo
Га	which any amou										at-risk ac	LIVILY 10
27	Are you reporting any loss											
	loss from a passive activi-	- 1			* *	unrei	mbursed pai	tnership ex	kpenses	? _	Yes	☐ No
	If you answered "Yes,"	see page E-	6 before con	npleting thi	s section.							
28		(a) Name			(b) Enter P partnership		(c) Check if foreign		Employer tification		(e) Che	
		(4) 114			for S corpora		partnership		umber		not at	
Α												
В												
С												
D												
	Passive Incom	ne and Loss	i			ION	npassive II	ncome an	d Loss			
	(f) Passive loss allowed	(a) Pas	sive income	(h) No	npassive loss		(i) Sect	ion 179 expe	nee	(i) N	onpassive ir	ncome
	(attach Form 8582 if required)		chedule K-1		Schedule K-1			n from Form			m Schedul e	
Α												
В												
С												
D												
	-											
	Totals					Π	T		1			
	Totals ()	4.11							20			Т
30	Add columns (g) and (j)								30	1		<u> </u>
31	Add columns (f), (h), and	* *							31	1		 '
32	Total partnership and	S corporat	tion income	or (loss).	Combine li	nes	30 and 31.	Enter the	00			
Do	result here and include					-	<u> </u>		32			
Fa	income or Lo	JSS FIUIII E	states and	i irusis								
33			(a) Na	me							Employer cation numb	per
_												
A												
В	Pass	sive Income	and Loss				Non	passive I	ncome	and	l nee	
				D! !				•				
	(c) Passive deduction or loss (attach Form 8582 if requ		(.,	Passive incon n Schedule K			(e) Deduction from Sched				er income fronce fronce fronce from the comment of	om
•												
A												
В												
	Totals											
k	Totals								05	Π		
35	Add columns (d) and (f)								35	/		<u> </u>
36	Add columns (c) and (e)								36	(
37	Total estate and trust		` '					here and	- 1			
De	include in the total on							/DEMIC	37		al II alda	
Pa	rt IV Income or Lo				s inclusion from			•	-		al Holde	r
38	(a) Name		nployer ion number	Sched	ules Q, line 2d			ncome (net los ules Q, line 1			ncome from ules Q, line	3h
		lacrimoan	ion number	(see	e page E-6)		Hom Conca	uics a, iiic ii			ales et, illie	<u> </u>
	O			.14. 15	I de a local a de	41	tatal an Bas	44 11	- 00			
39	Combine columns (d) a	na (e) only. E	inter the rest	iii nere and	i include in	trie	total on line	41 below	39			
									40			
40	Net farm rental income	, ,			•				40			
41	Total income or (loss). Cor	mbine lines 26,	32, 37, 39, and	d 40. Enter th	ne result here	and	on Form 1040), line 17	41			
42	Reconciliation of farmin	g and fishing	g income. En	ter your gro	ss farmina							
	and fishing income rep											
	(Form 1065), box 14,											
	box 17, code N; and Sch					42						
43	Reconciliation for real				- '							
.5	professional (see page E											
	anywhere on Form 104	0 from all re	ntal real esta	te activitie	s in which							
	you materially participat	ed under the	e passive act	ivity loss ru	ıles	43						

SCHEDULE EIC (Form 1040A or 1040)

Earned Income Credit

Qualifying Child Information



OMB No. 1545-0074

Attachment Sequence No. **43**

Department of the Treasury Internal Revenue Service Name(s) shown on return Complete and attach to Form 1040A or 1040 only if you have a qualifying child.

Your social security number

Before you begin:

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



- 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.
- 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	child 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 42 of the Form 1040A instructions or page 44 of the Form 1040 instructions unless the child was born and died in 2004. If your child was born and died in 2004 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate.						
3	Child's year of birth	Year If born after and 4b; go to	1985, skip lines 4a 0 line 5.	Year If born after and 4b; go to	1985, skip lines 4a line 5.		
•	If the child was born before 1986— Was the child under age 24 at the end of 2004 and a student?	Yes. Go to line 5.	No. Continue	Yes. Go to line 5.	No. Continue		
b	Was the child permanently and totally disabled during any part of 2004?	Yes. Continue	No. The child is not a qualifying child.	Yes. 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 2004 • If the child lived with you for more than half of 2004 but less than 7 months, enter "7." • If the child was born or died in 2004 and your home was the child's home for the entire time he or she was alive during 2004, enter "12."	Do not enter n	months nore than 12 months.	Do not enter m	months ore than 12 months.		



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

SCHEDULE F (Form 1040)

Department of the Treasury Internal Revenue Service (99) **Profit or Loss From Farming**

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

► See Instructions for Schedule F (Form 1040).

OMB No. 1545-0074

2004

Attachment
Sequence No. 14

Name	of proprietor				Social security	y number (SSN)	
A Pri	ncipal product. Describe in one or two	words your principal crop	or activity for the current tax	(year.	B Enter code	from Part IV	
C Ac	ecounting method:	(1) Cash	(2) Accrual		D Employer II	D number (EIN), if	any
E Di	d you "materially participate" in the						_ No
Pai	Farm Income—Cash M Do not include sales of						
_				dairy purposes, repo	ort triese sale	5 011 F01111 479	77.
1	Sales of livestock and other item	•					
2 3	Cost or other basis of livestock a				3		
4	Subtract line 2 from line 1 Sales of livestock, produce, grain				4		
т 5а	Total cooperative distributions (Form(1 - 1	ou raiseu	5b Taxable amour			
6a	Agricultural program payments (s	5) 1000 17(111)		6b Taxable amour	"		
7	Commodity Credit Corporation (C		3).				
	CCC loans reported under election		<i>o</i> _j .		7a		
	CCC loans forfeited	1 - 1		7c Taxable amour	7c		
8	Crop insurance proceeds and ce		(see page F-3):				
а	Amount received in 2004	· 1 - 1	· · · · /	8b Taxable amour	nt 8b		
С	If election to defer to 2005 is atta	ached, check here 🕨 [3d Amount	deferred from 2003 .	. 8d		
9	Custom hire (machine work) inco	me			. 9		
10	Other income, including Federal ar			age F-3)	. 10		
11	Gross income. Add amounts in the	he right column for lines	3 through 10. If accrual n	nethod taxpayer, enter t	he		
	amount from page 2, line 51 .						
Par	repairs, etc., on your ho		d. Do not include pe	rsonal or living expe	nses such a	s taxes, insura	ınce,
	•						
12	Car and truck expenses (see	12	25 Pension	,	25		
40	page F-4—also attach Form 4562)	13			25		
13	Chemicals	10		lease (see page F-5):			
14	Conservation expenses (see page F-4)	14		, machinery, and equip-	26a		
15	Custom hire (machine work)	15		nd, animals, etc.)	26b		
	· · · · · · · · · · · · · · · · · · ·		,	and maintenance	27		
16	Depreciation and section 179 expense deduction not claimed			nd plants purchased .	28		
	elsewhere (see page F-4) .	16		and warehousing	29		
17	Employee benefit programs other			purchased	30		
	than on line 25	17			31		
18	Feed purchased	18	32 Utilities		32		
19	Fertilizers and lime	19	33 Veterinary	, breeding, and medicine	33		
20	Freight and trucking	20	34 Other ex	penses (specify):			
21	Gasoline, fuel, and oil	21	а		34a		
22	Insurance (other than health) .	22	b		34b		
23	Interest:		С		34c		
	Mortgage (paid to banks, etc.).	23a	d				
	Other	23b					
24	Labor hired (less employment credits)	24	f		34f		
					25		
35	Total expenses. Add lines 12 th				35		
36	Net farm profit or (loss). Subtract Schedule SE, line 1. If a loss, you				on 36		
37	If you have a loss, you must check	_			27.	I investment is at	rial.
	 If you checked 37a, enter the If you checked 37b, you must 	loss on Form 1040, line	18, and also on Sched	ule SE, line 1.		me investment is not a	

Schedule F (Form 1040) 2004 Page 2

Part III Farm Income—Accrual Method (see page F-6)

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797 and do not include this livestock on line 46 below.

					20	
38	Sales of livestock, produce, grains, and other products during the year .				38	
39a	Total cooperative distributions (Form(s) 1099-PATR) 39a 39a		39b	Taxable amount	39b	
40a	Agricultural program payments		40b	Taxable amount	40b	
41	Commodity Credit Corporation (CCC) loans:					
а	CCC loans reported under election				41a	
b	CCC loans forfeited		41c	Taxable amount	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 refur	nd .			44	
45	Add amounts in the right column for lines 38 through 44				45	
46	Inventory of livestock, produce, grains, and other products at beginning of the year	46				
47	Cost of livestock, produce, grains, and other products purchased during the year	47				
48	Add lines 46 and 47	48				
49	Inventory of livestock, produce, grains, and other products at end of year	49				
50	Cost of livestock, produce, grains, and other products sold. Subtract line 49	from li	ne 48	*	50	
51	Gross income. Subtract line 50 from line 45. Enter the result here and on p	age 1, I	ine 1	1	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.

Part IV Principal Agricultural Activity Codes



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

- Your principal source of income is from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis or
- You are engaged in the business of breeding, raising, and caring for dogs, cats, or other pet animals.

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

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

Crop Production

111100 Oilseed and grain farming111210 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)

Department of the Treasury Internal Revenue Service (99)

Credit for the Elderly or the Disabled

► Attach to Form 1040.

► See Instructions for Schedule R (Form 1040).

OMB No. 1545-0074

2004

Attachment
Sequence No. 16

Name(s) shown on Form 1040

Your social security number

ou may be able to take this credit and reduce your tax if by the end of 2004:					
You were age 65 or older or You were under age 65, you retired on permanent and total disability, and you received taxable disability income.					
But you must also meet other tests. See page R-1.					
In most cases, the IRS can figure the credit for you. See page R-1.					

Check the Box for Your Filing Status and Age If your filing status is: Check only one box: And by the end of 2004: Sinale. Head of household, or Qualifying widow(er) 2 You were under 65 and you retired on permanent and total disability 2 Both spouses were under 65, but only one spouse retired on Married filing 5 Both spouses were under 65, and both retired on permanent and total iointly One spouse was 65 or older, and the other spouse was under 65 and 7 One spouse was 65 or older, and the other spouse was under 65 and 8 You were 65 or older and you lived apart from your spouse for all of Married filing separately 9 You were under 65, you retired on permanent and total disability, and Did you check Skip Part II and complete Part III on back. box 1, 3, 7, Complete Parts II and III. or 8? Part II Statement of Permanent and Total Disability (Complete only if you checked box 2, 4, 5, 6, or 9 above.) If: 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement, and 2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity • If you checked this box, you do not have to get another statement for 2004. • If you did not check this box, have your physician complete the statement on page R-4. You must keep the statement for your records.

Par	t III Figure Your Credit	
10	If you checked (in Part I): Enter: Box 1, 2, 4, or 7	
	Box 3, 5, or 6	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 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.	11
	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; 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 2004.	
а	Nontaxable part of social security benefits and	
	Nontaxable part of railroad retirement benefits treated as social security (see page R-3).	
b	Nontaxable veterans' pensions and	
	Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see page R-3).	
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	
14	Enter the amount from Form 1040, line 37	
15	If you checked (in Part I): Enter:	
	Box 1 or 2 \$7,500 Box 3, 4, 5, 6, or 7 \$10,000 }	
40	Box 8 or 9 \$5,000 J	
16	Subtract line 15 from line 14. If zero or less, enter -0	
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,	19
20	go to line 20	20
21	Enter the amount from Form 1040, line 45	
22	Add the amounts from Form 1040, lines 46 and 47, and enter the total	
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 48	24

SCHEDULE SE

(Form 1040)

Department of the Treasury Internal Revenue Service

Self-Employment Tax

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

OMB No. 1545-0074

2004

Attachment
Sequence No. 17

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

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

Who Must File Schedule SE

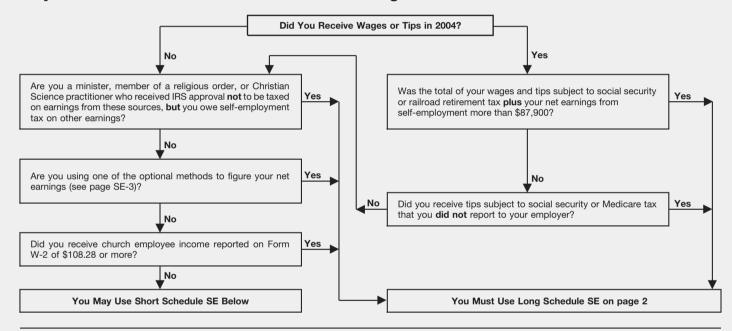
You must file Schedule SE if:

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

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

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

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



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

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1	
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report	2	
3	Combine lines 1 and 2	3	
4	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:		
	• \$87,900 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 57.	5	
	 More than \$87,900, multiply line 4 by 2.9% (.029). Then, add \$10,899.60 to the result. Enter the total here and on Form 1040, line 57. 		
6	Deduction for one-half of self-employment tax. Multiply line 5 by 50% (5) Enter the result here and on Form 1040, line 30		

Schedule SE (Form 1040) 2004	Attachment Comunes No. 17	Page
Schedule SE (Form 1040) 2004	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 Schedu	ıle	SE
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Part I	Self-Employment	Tax
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 $^{2}\,\mathrm{From}$ Sch. F, line 36, and Sch. K-1 (Form 1065), box 14, code A.

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 practitioned had \$400 or more of other net earnings from self-employment, check here and co				
1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule 1065), box 14, code A. Note. Skip this line if you use the farm optional method (see		1		
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers are of religious orders, see page SE-1 for amounts to report on this line. See page SE income to report. Note. Skip this line if you use the nonfarm optional method (see page SE)	nd members E-2 for other	2		
3	Combine lines 1 and 2		3		
4a	a 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 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				
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 so tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2004		7	87,900	00
	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$87,900 or more, skip lines 8b through 10, and go to line 11				
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 57		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 30 13				
Par	rt II Optional Methods To Figure Net Earnings (see page SE-3)				
	rm Optional Method. You may use this method only if (a) your gross farm income n \$2,400 or (b) your net farm profits² were less than \$1,733.	was not more			
			14	1,600	00
15	Enter the smaller of: two-thirds (%) of gross farm income¹ (not less than zero) or sinclude this amount on line 4b above		15		
than	nfarm Optional Method. You may use this method only if (a) your net nonfarm pro n \$1,733 and also less than 72.189% of your gross nonfarm income ⁴ and (b) you had n self-employment of at least \$400 in 2 of the prior 3 years.				
Caut	ution. You may use this method no more than five times.				
16	Subtract line 15 from line 14		16		
17	Enter the smaller of: two-thirds (%) of gross nonfarm income ⁴ (not less than zero) or on line 16. Also include this amount on line 4b above		17		
	om Sch. F, line 11, and Sch. K-1 (Form 1065), x 14, code B. 3 From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065-B), box 9.	ch. K-1 (Form 10	65), bo	ox 14, code A; an	d

 $^4\mathrm{From}$ 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.

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

OMB No. 1545-0139

			Column A			Column B	
Ste	p 1 Enter Your Expenses		Other Than Meals and Entertainmen			Meals and Entertainment	
1	Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1					
2	Parking fees, tolls, and transportation, including train, bus, etc., that 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, sl	kip lir	ne 7 and enter the	e am	ount	from line 6 on lin	e 8.
<u> </u>					<u> </u>		
Ste	p 2 Enter Reimbursements Received From Your Employe	r tor	Expenses Liste	ea in	Step	0 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					
Ste	p 3 Figure Expenses To Deduct on Schedule A (Form 104						
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					
	Note: If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.						
9	In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 70% (.70) instead of 50%. For details, see instructions.)	9					
10	Add the amounts on line 9 of both columns and enter the total here 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	ts, fee-basis state	or	10		

Form 2106 (2004) Page **2**

Pa	rt II Vehicle Expenses							
	ction A—General Information claiming vehicle expenses.)	(You	must complete th	nis section if you	ı	(a) Vehicle 1	(b) Veh	icle 2
11	Enter the date the vehicle was	nlaced	in service		11	/ /	/	/
12	Total miles the vehicle was drive					mile	25	miles
13	Business miles included on line					mile		miles
14	Percent of business use. Divide	lina 19					%	%
15	Average daily roundtrip commut					mile		miles
16	Commuting miles included on li					mile		miles
17	Other miles. Add lines 13 and 1					mile		miles
18	Do you (or your spouse) have a							☐ No
19	Was your vehicle available for p							□ No
20	Do you have evidence to suppo							☐ No
21	If "Yes," is the evidence written	?					🗆 Yes	☐ No
Sec	tion B—Standard Mileage R	ate (S	ee the instruction	ns for Part II to f	ind ou	t whether to com	plete this se	ction or
	tion C.)	`					•	
22	Multiply line 13 by 37.5¢ (.375)					22	2	
Sec	tion C—Actual Expenses			Vehicle 1			Vehicle 2	•
23	Gasoline, oil, repairs, vehicle							
20	insurance, etc.	23						
24a	Vehicle rentals	24a			·			
b	Inclusion amount (see instructions) .	24b						
	Subtract line 24b from line 24a .	24c				<u> </u>		
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			_					
21	Multiply line 26 by the percentage on line 14	27						
28	Depreciation (see instructions)	28	_					
29	Add lines 27 and 28. Enter total		-					
25	here and on line 1	29						
Se	ction D—Depreciation of Vel	nicles	(Use this section	only if you own	ed the	vehicle and are	completing S	Section C
	the vehicle.)		`	, ,			. 5	
	,		(a)	Vehicle 1		(b)	Vehicle 2	
30	Enter cost or other basis (see							
00	instructions)	30						
31	Enter section 179 deduction				\top	,		
01	and special allowance (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					<u>'</u>		
33	percentage (see instructions) .	33						
34	Multiply line 32 by the percentage				\top			
34	on line 33 (see instructions)	34						
35	Add lines 31 and 34	35	-					
36	Enter the applicable limit explained in the line 36 instructions	36						
27		30						
37	Multiply line 36 by the percentage on line 14	37						
00	· -	J.						
38	Enter the smaller of line 35 or line 37. Also enter this amount							
	on line 28 above	38						

Form **2106-EZ**

Unreimbursed Employee Business Expenses

OMB No. 1545-1441

2004

Attachment
Sequence No. 54A

Department of the Treasury Internal Revenue Service (99)

► Attach to Form 1040.

Your name	Occupation in which you incurred expenses	Social security number
		1 1
		1 1
		t t

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

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

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

Pa	t I Figure Your Expenses			
1	Vehicle expense using the standard mileage rate. Complete Part II and multiply line 8a by 37.5¢ (.375)	1		
2	Parking fees, tolls, and transportation, including train, bus, etc., that 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: $\$$ \times 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.)	5		
6	Total expenses. Add lines 1 through 5. Enter here and on line 20 of Schedule A (Form 1040). (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		
Pai	Information on Your Vehicle. Complete this part only if you are claiming vehicle.	cle ex	pense 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 2004, enter the number of miles you	u use	d your vehicle fo	r:
а	Business			
9	Do you (or your spouse) have another vehicle available for personal use?		🗆 Yes	□ No
10	Was your vehicle available for personal use during off-duty hours?		🗆 Yes	☐ No
11a	Do you have evidence to support your deduction?		🗆 Yes	□ No
b	If "Yes," is the evidence written?		🗆 Yes	□ No

□ void □ c	ORRECTED	(99)		
Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0145	Notice to Shareholder o Long-Term Capita		
	20 04 Form 2439	For calendar year 2004, or other tax year of regulated investment company (RIC) or the real estate investment trust (REIT) beginning, 2004, and ending, 20		
Identification number of RIC or REIT	1a Total undistributed	long-term capital gains	Сору А	
Shareholder's identifying number	1b Unrecaptured secti	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		
	2 Tax paid by the RIC of		For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D.	

Cat. No. 11858E

Department of the Treasury - Internal Revenue Service

Child and Dependent Care Expenses

Your social security number

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

► See separate instructions.

OMB No. 1545-0068
2004
<u> </u>
Attachment
Sequence No. 21

									<u>i i </u>	
Bef	ore you begin: Y	ou need to	understand th	ne followin	g terms.	See Definit i	ons on pa	ge 1 o	f the instructions	S.
• D	ependent Care I	Benefits		• Qua	lifying Pe	erson(s)			Qualified Exp	enses
Pa			tions Who Proce, use the bo			ou must co	mplete this	s part.		
1	(a) Care provider's name		(number, street, a	(b) Address pt. no., city, st	ate, and ZIP	code)	(c) Identifyin (SSN or		(d) Amount p (see instruction	
Cau	detion. If the care was		re benefits?		No —— Yes ——	Con		II on th	e back next.	
			Dependent Ca			i taxes. See t	ne mstructio	115 101 1	01111 1040, 11116 01.	
2	Information about	your qualify	/ing person(s).	If you have	more than	two qualifyi	ng persons,	see th	e instructions.	
	First	(a) Qualifying	person's name	Last			g person's soci ty number	al in	(c) Qualified expense curred and paid in 2004 person listed in colum	4 for the
3	Add the amounts person or \$6,000 line 32	for two or mo	ore persons. If y					3		
4	Enter your earned	d income. S	ee instructions					4		
5	If married filing jo or was disabled,						a student	5		
6	Enter the smalles		•					6		
7	Enter the amount				7					
8	Enter on line 8 the	e decimal an	nount shown be	low that ap	plies to the	e amount on	line 7			
	If line 7 is:			If lir	ne 7 is:					
	Over ove		ecimal nount is	Ove	But r r over		mal unt is			
	\$0—15,	000	.35	\$29,	000—31,00	0 .2	27			
	15,000—17,	000	.34	31,	000—33,00	0 .2	26			
	17,000—19,		.33	-	000—35,00		25	8	>	< -
	19,000—21,		.32		000—37,00		24			
	21,000—23,		.31	-	000—39,00		23			
	23,000—25,		.30		000—41,00		22			
	25,000—27, 27,000—29,		.29 .28		000—43,00 000—No Iir		21 20			
9	Multiply line 6 by the instructions		amount on line			=		9		
10	Enter the amount	from Form	1040, line 45, m	inus any an	nount on F	orm 1040, lir	e 46	10		
11	Credit for child here and on Form							11		

Form 2441 (2004) Page **2**

Pai	rt III Dependent Care Benefits	
12	Enter the total amount of dependent care benefits you received in 2004. 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, if any (see the instructions)	13
14	Subtract line 13 from line 12	14
15	Enter the total amount of qualified expenses incurred	
	in 2004 for the care of the qualifying person(s) 15	-
16	Enter the smaller of line 14 or 15	-
17	Enter your earned income. See instructions	-
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). 18	
	If married filing separately, see the instructions for the amount to enter.	
	All others, enter the amount from line 17.	
	All others, enter the amount from the 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	Subtract line 20 from line 14	-
22	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 18)	22
23	Deductible benefits. Enter the smallest of line 19, 20, or 22. Also, include this amount on the appropriate line(s) of your return (see the instructions)	23
24	Enter the smaller of line 19 or 22	
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 2003 expenses in 2004, see the instructions for line 9	30
31	Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 29 above. Then, add the amounts in column (c) and enter the total here	31
32	Enter the smaller of line 30 or 31. Also, enter this amount on line 3 on the front of this form and complete lines 4–11	32

Investment Credit

► Attach to your tax return.

OMB No. 1545-0155

2004

Attachment
Sequence No. 52

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

Identifying number

Pai	rt 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 ▶	
	Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:	46
	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//	
	(2) Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later)	
	(3) Enter the amount of the qualified rehabilitation expenditures incurred,	
	or treated as incurred, during the period on line 1d(1) above \$	
е	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) .	1e
2	Energy credit. Enter the basis of energy property placed in service during the tax year (see instructions)	2
3	Reforestation credit. Enter the amortizable basis of qualified	
	timber property acquired before 10/23/04 (see instructions) \$\\ \times 10\% (.10)	3
4 5	Credit from cooperatives. Enter the unused investment credit from cooperatives	5
	Current year credit. Add lines 1b through 4	
		l II of file Form 3000.)
6	Regular tax before credits:	
	 Individuals. Enter the amount from Form 1040, line 43 Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part 	
	I, line 1; or the applicable line of your return	
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines	
	1a and 1b, or the amount from the applicable line of your return	6
7	Alternative minimum tax: Enter the alternative minimum tax (AMT) from the following line of the	
	appropriate form or schedule	7
	● Individuals: Form 6251, line 35	
	• Corporations: Form 4626, line 14	
_	• Estates and trusts: Form 1041, Schedule I, line 56	
8	Add lines 6 and 7	8
9a	Foreign tax credit	-
b	Possessions tax credit (Form 5735, line 17 or 27)	
c d	Credit for fuel from a nonconventional source	
e	Qualified electric vehicle credit (Form 8834, line 20)	
f		9f
10	Add lines 9a through 9e	10
11	Net regular tax. Subtract line 9f from line 6. If zero or less, enter -0-	
12	Enter 25% (.25) of the excess, if any, of line 11 over \$25,000 (see instructions)	_
13	Tentative minimum tax (see instructions)	
14	Enter the greater of line 12 or line 13	14
15	Subtract line 14 from line 10. If zero or less, enter -0-	10
16	Credit allowed for the current year. Enter the smaller of line 5 or line 15 here and on Form 1040, line 54; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 15 is smaller than line 5, see instructions.	16

General Business Credit

2004

Attachment Sequence No. 22

OMB No. 1545-0895

Department of the Treasury Internal Revenue Service (99) See instructions on pages 3 and 4.Attach to your tax return.

Name(s) shown on return Identifying number Part I **Current Year Credit** 1a 1b c Current year welfare-to-work credit (Form 8861) 1c d Current year credit for alcohol used as fuel (Form 6478). 1d 1e 1f f Current year low-income housing credit (Form 8586) 1g 1h 1i i Current year renewable electricity production credit (Form 8835, Section A only) 1j k Current vear credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846) 1k 11 I 1m m Current year new markets credit (Form 8874) 1n Current year credit for small employer pension plan startup costs (Form 8881) 10 Current year credit for employer-provided child care facilities and services (Form 8882) . . . 0 1p р Current year low sulfur diesel fuel production credit (Form 8896) a 1r Current year credit for contributions to selected community development corporations (Form 8847) 1s Current year trans-Alaska pipeline liability fund credit (see instructions). 11 Current year general credits from an electing large partnership (Schedule K-1 (Form 1065-B)) 2 2 3 Passive activity credits included on line 2 (see instructions) 3 4 4 5 Passive activity credits allowed for 2004 (see instructions) 5 6 Carryforward of general business credit to 2004. See instructions for the schedule to attach 6 7 Current year credit. Add lines 4 through 7 8 8 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 12b **b** Credits from Form 1040, lines 47 through 53 12c c Possessions tax credit (Form 5735, line 17 or 27) 12d d Credit for fuel from a nonconventional source 12e Qualified electric vehicle credit (Form 8834, line 20) 12f f 13 Net income tax. Subtract line 12f from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18 13 Net regular tax. Subtract line 12f from line 9. If zero or less, enter -0-14 15 15 Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions) 16 Tentative minimum tax (see instructions) 17 17 18 18 Credit allowed for the current year. Enter the smaller of line 8 or line 18 here and on Form 1040, line 54; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 19 is smaller than line 8, see instructions. 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

Credit for Federal Tax Paid on Fuels

OMB No. 1545-0162 Attachment Sequence No. 23

Department of the Treasury Internal Revenue Service

► See the Instructions on page 3.

► Attach this form to your income tax return.

Name (as shown on your income tax return)

Taxpayer identification number

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

	or Schedule C, line 11 (Form 720) to make			orm 4100. mstead,	use ochedule 4 (i ori	11 0040)
1	Nontaxable Use of Gasoline and Gasohol					
		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Off-highway business use of gasoline		\$.184]	\$	
b	Use of gasoline on a farm for farming purposes		.184	}		362
С	Other nontaxable use of gasoline		.184 .184	<u> </u>		
d	10% gasohol		.132		\$	359
е	7.7% gasohol		.14396			375
f	5.7% gasohol		.15436			376
2	Nontaxable Use of Aviation Gasoline					
		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Use in commercial aviation (other than foreign trade)		\$.15		\$	354
b	Other nontaxable use		.194 .194	}		324
3	Nontaxable Use of Undyed Diesel Fuel	'				
	Claimant has the name and address of the person(s) who sexported, the required proof of export.	sold the die	esel fuel to the o	claimant and the date(s	s) of the purchase(s) and	d if
	Claimant certifies that the diesel fuel did not contain visible Exception. If any of the diesel fuel included in this claim check here	n did conta	ain visible evide			
	Caution: Claims cannot be made on line 3 for diesel fuel used on a farm for farming purposes. Only registered ultimate	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN

	Nontaxable Osc of Orlayea Dieser Faci								
	Claimant has the name and address of the person(s) who sold the diesel fuel to the claimant and the date(s) of the purchase(s) and if exported, the required proof of export.								
	Claimant certifies that the diesel fuel did not contain visible evidence of dye. Exception. If any of the diesel fuel included in this claim did contain visible evidence of dye, attach a detailed explanation and check here								
	Caution: Claims cannot be made on line 3 for diesel fuel used on a farm for farming purposes. Only registered ultimate vendors may make those claims (see line 6).	(a) Type of use		(b) Rate	(c) Gallons	(d) Amount of cre	edit	(e) CRN	
а	Nontaxable use		\$.244		\$		360	
b	Use in trains			.20				353	
С	Use in certain intercity and local buses			.17				350	

Nontaxable Use of Undyed Kerosene

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

Claimant certifies that the kerosene did not contain visible evidence of dye. Exception. If any of the kerosene included in this claim did contain visible evidence of dye, attach a detailed explanation and check

Caution: Claims cannot be made on line 4 for kerosene used on a farm for farming purposes or for kerosene sold from a blocked pump. Only registered ultimate vendors may make those claims (see line 7).	(b) Rate	(c) Gallons	(d) Amount of cred	(e)
,	\$.244	J	\$	346
Nontaxable use	.244	<u> </u>		340

Form 4136 (2004) Page **2**

							. age =
5	Nontaxable Use of Aviation Fuel						
		(a) Type of use		(b) Rate	(c) Gallons	(d) Amount of cred	(e) lit CRN
а	Use in commercial aviation (other than foreign trade)		\$.175		\$	355
b	Other nontaxable use			.219			369
С	Other nontaxable uses			.044			377
6	Sales by Registered Ultimate Vendors of Undyed I	Diesel Fu	ıel	UV R	egistration No. ▶		
	Claimant sold the diesel fuel at a tax-excluded price, repair buyer to take the claim; and obtained the required certific certificate is false. See the instructions for additional inform Claimant certifies that the diesel fuel did not contain visible Exception. If any of the diesel fuel included in this claim did contains the contain visible contains the diesel fuel included in this claim did contains the diesel fuel included in this claim did contains the diesel fuel included in this claim did contains the diesel fuel included in this claim did contains the diesel fuel included in this claim did contains the diesel fuel included in this claim did contains the diesel fuel included in this claim did contains the diesel fuel included in this claim did contains the diesel fuel included in this claim did contains the diesel fuel included in this claim did contains the diesel fuel included in this claim did contains the diesel fuel included in this claim did contains the diesel fuel included in this claim did contains the diesel fuel included in this claim did contains the diesel fuel included in this claim did contains the diesel fuel included in this claim did contains the diesel fuel included in this claim did contains the diesel fuel included in this claim did contains the diesel fuel included in this claim did contains the diesel fuel included in this claim did contains the diesel fuel included in this claim did contains the diesel fuel included in this claim did contains the diesel fuel included in this claim did contains the diesel fuel included in this claim did contains the diesel fuel included in this claim did contains the diesel fuel included in this claim did contains the diesel fuel included in the d	cate from ation to be evidence	the but e subnorthe of dye	yer and h nitted.	as no reason to beli	eve any information	in the
		(a) Type of use		(b) Rate	(c) Gallons	(d) Amount of cred	(e) lit CRN
а	Use on a farm for farming purposes		\$.244	<u> </u>	\$	360
b	Use by a state or local government			.244	Ĵ		300
7	Sales by Registered Ultimate Vendors of Undyed I	Kerosene	a		egistration No. ►		
				UP R	egistration No. ►		
	to take the claim; and obtained the required certificate (for ling in the certificate is false, or has the Regulations section 44 additional information to be submitted. Claimant certifies that the kerosene did not contain visible exception. If any of the kerosene included in this claim did contain visible exception.	8.6427-10 evidence c	(e)(4) s of dye.	tatement,	if required, for line 7	c. See the instruction	ons for
		TITALIT VISID	ic cvia	orioc or dy	c, attach a detailed ex	planation and check i	
		(a) Type of use		(b) Rate	(c) Gallons	(d) Amount of cred	(e) lit CRN
а	Use on a farm for farming purposes		\$.244	<u>]</u>	\$	
b	Use by a state or local government			.244			346
	Sales from a blocked pump			.244	J		
8	Nontaxable Use of Liquefied Petroleum Gas (LPG)	in Certa	ain Bu	ises	<u> </u>	T	
		(a) Type of use		(b) Rate	(c) Gallons	(d) Amount of cred	it (e)
а	Use in certain intercity and local buses		\$.062		\$	352
b	Use in qualified local buses or school buses			.136			361
9	Gasohol Blending						
	Claimant bought gasoline taxed at the full rate and blend claimant's trade or business. For each batch of gasohol gasoline and alcohol used to make the gasohol and to supp	l, claimant	t has	the require			
		(a)			Gallons of	(d)	(e)
		(4)		(1.)	(.)	Amount of grad	i+ (°)

	gasoline and alcohol used to make the gasonol and to supp	port	tne amount	ciaimed.					
			(-)	Gallo	ns of		(d)	(.)	
			(a) Rate			ol	Amount of cred (col. (a) × col. (b	(e) CRN	
а	10% gasohol	\$.03734				\$	356	
b	7.7% gasohol		.02804					357	
С	5.7% gasohol		.02031					363	
10	Total income tax credit claimed. Add lines 1 through Form 1040, line 69 (also check box b on line 69); Form 28g; Form 1120S, line 23c; Form 1041, line 24g; or the company of the compan	10	\$						

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

Depreciation and Amortization (Including Information on Listed Property)

► See separate instructions.

► Attach to your tax return.

OMB No. 1545-0172

Attachment Sequence No. **67**

Business or activity to which this form relates Identifying number

Pa			ertain Property Unsted property, comp			u complete Part	: <i>I</i> .	
1	Maximum amount 9	See page 2 of	the instructions for a h	igher limit for	certain bu	sinesses	1	\$102,000
2			y placed in service (se	-			2	
3			perty before reduction		10 111011 00		3	\$410,000
4			ine 3 from line 2. If ze		ter -0-		4	· ,
5			ract line 4 from line 1.			If married filing		
•			tructions				5	
		Description of pro		(b) Cost (busines	s use only)	(c) Elected cos	t	
6								
7	Listed property En	ter the amoun	t from line 29		7			
8			property. Add amoun			and 7	8	
9			naller of line 5 or line				9	
10			n from line 13 of your				10	
11			maller of business incom				11	
12			Add lines 9 and 10, b				12	
13			2005. Add lines 9 and					
			ow for listed property.					
			Illowance and Othe			not include liste	d pro	nerty)
		•			•			porty.j
14	during the tax year	(see page 3 o				·	14	
15		٠,,	(1) election (see page		,		15	
16		·	RS) (see page 4 of the				16	
Pai	rt III MACRS D	epreciation	(Do not include list	ed property.)	(See pa	ige 5 of the insti	ructio	ns.)
			5	Section A				
18	into one or more ge	eneral asset ac	68(i)(4) to group any as counts, check here . d in Service During 2			▶ 🗀	ociatio	on System
	Occitor B	(b) Month and	(c) Basis for depreciation		l Osing t	lic deliciai Bepit	Joiatic	on Oystein
(a)	Classification of property	year placed in service	(business/investment use only—see instructions)	(d) Recovery period	(e) Conve	ntion (f) Metho	d	(g) Depreciation deduction
19a	3-year property							
b	5-year property							
С	7-year property							
d	10-year property							
е	15-year property							
f	20-year property							
g	25-year property			25 yrs.		S/L		
h	Residential rental			27.5 yrs.	ММ	S/L		
	property			27.5 yrs.	MM	S/L		
i	Nonresidential real			39 yrs.	ММ			
-	property				MM	S/L		
	Section C—A	ssets Placed	in Service During 20	04 Tax Year	Using the	Alternative Dep	reciat	tion System
20a	Class life					5/L		-
	12-year			12 yrs.		5/L		
	40-year			40 yrs.	ММ			
		(see page 8 c	of the instructions)	J. 2.				
21		`	<u> </u>				21	
21 22	Listed property. En		m line ∠8 lines 14 through 17, lir		in column			
22			lines 14 through 17, iir				22	
23			ced in service during the control of		ar, 23			

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Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.) Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable. Section A—Depreciation and Other Information (Caution: See page 9 of the instructions for limits for passenger automobiles.) **24a** Do you have evidence to support the business/investment use claimed? \square Yes \square No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No (c) Business/ (a) (b) (d) (f) (g) (h) Basis for depreciation Elected Type of property (list Date placed in Cost or other Recovery Method/ Depreciation (business/investment section 179 use vehicles first) Convention deduction service basis period percentage use only) cost Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see page 8 of the instructions) Property used more than 50% in a qualified business use (see page 8 of the instructions): 26 % % % Property used 50% or less in a qualified business use (see page 8 of the instructions): % S/L -% S/L -% S/L -Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1. . . Add amounts in column (i), line 26. Enter here and on line 7, page 1. Section B-Information on Use of Vehicles Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles. (b) (d) (f) (a) (c) (e) Total business/investment miles driven Vehicle 1 Vehicle 2 Vehicle 3 Vehicle 4 Vehicle 5 Vehicle 6 during the year (do not include commuting miles—See page 2 of the instructions) . Total commuting miles driven during the year 31 Total other personal (noncommuting) miles driven 33 Total miles driven during the year. Add lines 30 through 32 . . . Yes No Yes No Yes No Yes No Yes No Yes No Was the vehicle available for personal use during off-duty hours?. Was the vehicle used primarily by a more than 5% owner or related person? Is another vehicle available for personal 36 Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see page 10 of the instructions). Yes No Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 10 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners Do you provide more than five vehicles to your employees, obtain information from your employees about Do you meet the requirements concerning qualified automobile demonstration use? (See page 10 of the instructions.) Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles. **Amortization** Part VI (d) (b) (c) (f) (a) Amortization Date amortization Amortizable Code Amortization for Description of costs period or this vear percentage Amortization of costs that begins during your 2004 tax year (see page 11 of the instructions):

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

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Department of the Treasury Internal Revenue Service

Casualties and Thefts

► See separate instructions.

► Attach to your tax return.

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

OMB No. 1545-0177

2004

Attachment Sequence No. 26

Name(s) shown on tax return

Identifying number

SEC	OTION A—Personal Use Property (Use this or business or for income-production)			t cas	sualties	and t	hefts	of pr	oper	ty not us	sed in a	trade
1	Description of properties (show type, location, and defrom the same casualty or theft. Property A Property B Property C Property D				• /	•	parate	line fo	or each	property	lost or da	maged
						P	rope	rties				
			Α			В			С		D	
2	Cost or other basis of each property	2										
3	Insurance or other reimbursement (whether or not you filed a claim) (see instructions)	3										
	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 insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	4										
5	Fair market value before casualty or theft	5				+	+					
6	Fair market value after casualty or theft	6										
7	Subtract line 6 from line 5	7										
8	Enter the smaller of line 2 or line 7	8					+					
9	Subtract line 3 from line 8. If zero or less, enter -0	9										
10	Casualty or theft loss. Add the amounts on line 9 in c	olumr	ns A through D	٠.						10		
11	Enter the smaller of line 10 or \$100									11		
12	Subtract line 11 from line 10									12		
13	Caution: Use only one Form 4684 for lines 13 throug Add the amounts on line 12 of all Forms 4684 .	1 18.								13		
14 15	Add the amounts on line 4 of all Forms 4684 If line 14 is more than line 13, enter the difference complete the rest of this section (see instructions). If line 14 is less than line 13, enter -0- here and go		and on Sched	ule D.	 Do not					14		
	• If line 14 is equal to line 13, enter -0- here. Do not			of this	section.	J						
16	If line 14 is less than line 13, enter the difference.									16		
17	Enter 10% of your adjusted gross income from Form	1040,	line 37. Estat	es an	d trusts, s	see ins	tructio	ns .		17		
18	Subtract line 17 from line 16. If zero or less, enter -0	Also	enter the resu	t on S	Schedule /	A (Forr	n 1040)), line	19.			

Estates and trusts, enter the result on the "Other deductions" line of your tax return

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

Identifying number

SEC	TION B—Business and Income-Producin	g Pro	perty							
	t I Casualty or Theft Gain or Loss (Use			for	each casua	alty or	theft.)			
19	Description of properties (show type, location, and da aged from the same casualty or theft.	ate acc	quired for each	prop	erty). Use a se	eparate	line for each	n prope	erty lost or da	m-
	Property A									
	Property B									
	Property C									
	Property D					Prope	ortics			
			A		В	Prope	C		D	
00	Oast an adjusted basis of arab annual to	20								
20	Cost or adjusted basis of each property	20								
21	Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3. Note: If line 20 is more than line 21, skip line 22.	21								
22	Gain from casualty or theft. If line 21 is more than line 20, enter the difference here and on line 29 or line 34, column (c), except as provided in the instructions for line 33. Also, skip lines 23 through 27 for that column. See the instructions for line 4 if line 21 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year.	22								
23	Fair market value before casualty or theft	23								
24	Fair market value after casualty or theft	24								
25	Subtract line 24 from line 23	25								
26	Enter the smaller of line 20 or line 25	26								
	Note: If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.									
27	Subtract line 21 from line 26. If zero or less, enter -0-	27								
28	Casualty or theft loss. Add the amounts on line 27. Ent							28		
Pai	t II Summary of Gains and Losses (from	ı sep	arate Parts	1)	(b) Losses (i) Trade, busi		asualties or the		(c) Gains fr	
	(a) Identify casualty or theft	4 -4	Duonouh / Ll	ald C	rental or roy property	alty	producing employee pro	and	includible in in	
	Casualty or The	IL OI	Property H	eia C	nie tear o	Les	<u>s</u> ′	Ι ,		
29					()	(1 1		
20	Totals. Add the amounts on line 29			30	()	()		
30	Combine line 30, columns (b)(i) and (c). Enter the net g				oven 4707 line	1 /	Tarm 1707	'		
31	is not otherwise required, see instructions							31		
32	Enter the amount from line 30, column (b)(ii) here. India on Schedule A (Form 1040), line 27, and enter the an (Form 1040), line 22. Estates and trusts, partnerships,	nount 1	from property	used a	as an employe	ee on S	Schedule A	32		
	Casualty or Theft									
33	Casualty or theft gains from Form 4797, line 32 .							33		
34					()	()		
					()	()		
35	Total losses. Add amounts on line 34, columns (b)(i) a	and (b)	(ii)	35	[()	()		
36	Total gains. Add lines 33 and 34, column (c)							36		
37	Add amounts on line 35, columns (b)(i) and (b)(ii) .							37		
38 a	If the loss on line 37 is more than the gain on line 36 Combine line 35, column (b)(i) and line 36, and enter large partnerships) and S corporations, see the no line 14. If Form 4797 is not otherwise required, see in Enter the amount from line 35, column (b)(ii) here. Indivi	the ne te bel nstruc	ow. All others tions	, ente	r this amoun	t on F	orm 4797,	38a		
	Schedule A (Form 1040), line 27, and enter the amount froline 22. Estates and trusts, enter on the "Other deduction partnerships) and S corporations, see the note below. Elec	m prop ns" line	perty used as a e of your tax re	n empl turn. P	loyee on Sched artnerships (ex	dule A (l cept el	Form 1040), ecting large	38b		
39	If the loss on line 37 is less than or equal to the gain on leacept electing large partnerships), see the note below							39		
	Note: Partnerships, enter the amount from line 38a, 3 S corporations, enter the amount from line 38a	8b, or	line 39 on For	m 106	55, Schedule I	K, line				

Department of the Treasury Internal Revenue Service (99

Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

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

OMB No. 1545-0184

2004

Attachment

Name(s) shown on return Identifying number Enter the gross proceeds from sales or exchanges reported to you for 2004 on Form(s) 1099-B or 1099-S (or substitute Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Part I Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions) (e) Depreciation (f) Cost or other (g) Gain or (loss) (a) Description (b) Date acquired (c) Date sold (d) Gross allowed or allowable since basis, plus Subtract (f) from the improvements and of property (mo., day, yr.) (mo., day, vr.) sales price sum of (d) and (e) acquisition expense of sale 2 3 Gain, if any, from Form 4684, line 39 3 4 Section 1231 gain from installment sales from Form 6252, line 26 or 37 5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824 5 6 Gain, if any, from line 32, from other than casualty or theft 7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below. All others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on Schedule D and skip lines 8, 9, 11, and 12 below. Nonrecaptured net section 1231 losses from prior years (see instructions) Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on Schedule D (see instructions) Part II Ordinary Gains and Losses Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less): 11 11 12 Gain, if any, from line 7 or amount from line 8, if applicable 12 13 13 14 Net gain or (loss) from Form 4684, lines 31 and 38a 15 Ordinary gain from installment sales from Form 6252, line 25 or 36 15 16 16 Ordinary gain or (loss) from like-kind exchanges from Form 8824 . . . 17 17 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below: If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 27, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 22. Identify as from "Form 4797, line 18a." 18a Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040,

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	Pa	Gain From Disposition of Property Under	r Secti	ions 1245, 128	00, 1252,	1254	i, and 1255	
These columns relate to the properties on lines 19A through 19D. Property A Property B Property C Property D C C Property D C C C C C C C C C C C C C C C C C C	19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 p	roperty:					
These columns relate to the properties on lines 19A through 19D. Property A Property B Property C Property D Oross sales price (Note: See line 1 before completing) Cost or other basis puls expense of sale Depreciation (or depletion) allowed or allowable 22 Adjusted basis. Subtract line 22 from line 21 Cost or other basis puls expense of sale Trial gain. Subtract line 22 from line 21 Cost or other basis subtract line 22 from line 21 Cost or other basis subtract line 22 from line 21 Cost or other basis subtract line 22 from line 20 Cost or other basis subtract line 22 from line 20 Cost or other basis subtract line 22 from line 20 Cost or other basis subtract line 22 from line 20 Cost or other basis subtract line 22 from line 20 Cost or other basis subtract line 22 from line 20 Cost or other basis subtract line 22 from line 20 Cost or other hasis line 24 from line 20 Cost or other basis subtract line 22 from line 20 Cost or other hasis line 24 from line 20 Cost or other hasis line 24 from line 20 Cost or other hasis line 24 from line 20 Cost or other hasis line 24 from line 20 Cost or other hasis line 24 from line 20 Cost or other hasis line 24 from line 20 Cost or other hasis line 24 from line 20 Cost or other hasis line 24 from line 20 Cost or other hasis line 24 from line 20 Cost or other hasis line 24 from line 20 Cost or other hasis line 24 from line 20 Cost or other hasis line 24 from line 20 Cost or other hasis line 24 from line 20 Cost or other hasis line 24 from line 20 Cost or other hasis line 24 from line 24 Cost or other hasis line 24 from line 24 Cost or other line 24 from line 24 Cost or other hasis line 24 from line 24 Cost or other hasis line 24 from line 24 Cost or other hasis line 24 from line 24 Cost or other hasis line 24 from line 24 Cost or other hasis line 24 from line 24 Cost or other hasis line 2								
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21 Cost or other basis plus expense of sale 22 Depreciation (or depletion) allowed or allowable 23 Adjusted basis. Subtract line 23 from line 20 24 Total gain. Subtract line 23 from line 20 25 If section 1245 property. 26 Depreciation allowed or allowable from line 22 26 If section 1245 property. 27 Depreciation allowed or allowable from line 22 28 If section 1250 property Istraight line depreciation was used, enter-tip- on line 26, except for a corporation subject to section 291. 26		These columns relate to the properties on lines 19A through 19	$\overline{}$	Property A	Property	В	Property C	Property D
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Adjusted basis. Subtract line 22 from line 21. 24 Total gain. Subtract line 23 from line 20. 25 If section 1245 property: a Depreciation allowed or allowable from line 22. 25 Enter the smaller of line 24 or 255. 26 If section 1250 property: If straight line depreciation was used, enter de-on line 250, except for a corporation subject to section 291. 26 Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions). 36 Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions). 4 Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions). 5 Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions). 5 Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions). 5 Enter the smaller of line 24 or 26a (see instructions). 6 Subtract line 26a from line 24. If residential rental property of line 24 is not more than line 26a, skip lines 26d and 26e (see line 26d and 2	21	·	-					
24 Total gain. Subtract line 23 from line 20	22		-					
If section 1245 property: a Depreciation allowed or allowable from line 22	23	Adjusted basis. Subtract line 22 from line 21	23					
a Depreciation allowed or allowable from line 22	24	Total gain. Subtract line 23 from line 20	24					
b Enter the smaller of line 24 or 25a	25	If section 1245 property:						
-0- on line 26g, except for a corporation subject to section 291. a Additional depreciation after 1975 (see instructions). b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions). c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e d Additional depreciation after 1969 and before 1976. e Enter the smaller of line 26c or 26d . f Section 291 amount (corporations only) . 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). a Soil, water, and land clearing expenses . b Line 27a multiplied by applicable percentage (see instructions) c Enter the smaller of line 24 or 27b . 27c . 8 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) . b Enter the smaller of line 24 or 28a . 28b . 9 If section 1255 property: a Applicable percentage of payments excluded from income under section 126 (see instructions) . b Enter the smaller of line 24 or 28a (see instructions) . 29a . 29a . 29b . Summary of Part III Gains. Complete property columns A through D, line 24 . 30 . 30 Total gains for all properties. Add property columns A through D, line 24 . 31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13 . 32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4971, line 6 . 9								
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions) C Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26a and 26e d Additional depreciation after 1969 and before 1976 E Enter the smaller of line 26c or 26d 26d 26d 26d 27f 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. b Line 27a multiplied by applicable percentage (see instructions) c Enter the smaller of line 24 or 27b 27a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (see instructions) b Enter the smaller of line 24 or 28a 28b 29f If section 1255 property: a Applicable percentage of payments excluded from income under section 126 (see instructions) b Enter the smaller of line 24 or 28a 29a 30 Total gains for all properties. Add property columns A through D, line 24 31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13 32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4797, line 6 Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions) (a) Section 179 expense deduction or depreciation allowable in prior years 34 Recomputed depreciation. See instructions 35	26							
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e Enter the smaller of line 26c or 26d		or line 24 is not more than line 26a, skip lines 26d and 26e	26c					
f Section 291 amount (corporations only) g Add lines 26b, 26e, and 26f 26g 27f 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). a Soil, water, and land clearing expenses. b Line 27a multiplied by applicable percentage (see instructions) c Enter the smaller of line 24 or 27b 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) b Enter the smaller of line 24 or 28a 28b 29 If section 1255 property: a Applicable percentage of payments excluded from income under section 126 (see instructions) b Enter the smaller of line 24 or 29a (see instructions) 29a 29b Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30. 30 Total gains for all properties. Add property columns A through D, line 24 31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b, Enter here and on line 13 32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6 Part IV Reccapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions) (a) Section 179 expense deduction or depreciation allowable in prior years 33 Section 179 expense deduction or depreciation allowable in prior years 34 Recomputed depreciation. See instructions	d	•						
g Add lines 26b, 26e, and 26f	е		-					
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a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (see instructions)								
a Applicable percentage of payments excluded from income under section 126 (see instructions)	а	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (see instructions)						
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b Enter the smaller of line 24 or 29a (see instructions) . 29b Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30. 30 Total gains for all properties. Add property columns A through D, line 24		Applicable percentage of payments excluded from income	29a					
30 Total gains for all properties. Add property columns A through D, line 24	b		29b					
Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	Sun	nmary of Part III Gains. Complete property columns	A thro	ough D through	line 29b	befor	e going to line	30.
Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	30	Total gains for all properties. Add property columns A throug	h D, line	24			30	
Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6								
Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions) (a) Section 179 expense deduction or depreciation allowable in prior years		Subtract line 31 from line 30. Enter the portion from casualt	y or the	ft on Form 4684,	line 33. Ent	er the	portion	
(a) Section 179 expense deduction or depreciation allowable in prior years	Pa	rt IV Recapture Amounts Under Sections 179						0% or Less
33 Section 179 expense deduction or depreciation allowable in prior years		(555 1151 451015)						
34 Recomputed depreciation. See instructions	20	Costion 170 overses deduction and describe all the	o wi e ::			33		. ,, ,
		·						
						35		

Department of the Treasury Internal Revenue Service (99)

Farm Rental Income and Expenses

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

► Attach to Form 1040. ► See instructions on back.

OMB No. 1545-0187

2004
Attachment
Sequence No. 37

Name(s) shown on Form 1040 Your social security number Employer ID number (EIN), if any Part I Gross Farm Rental Income—Based on Production, Include amounts converted to cash or the equivalent. Income from production of livestock, produce, grains, and other crops 2b 2a Cooperative distributions (Form(s) 1099-PATR) 2a 2b Taxable amount 3b 3a Agricultural program payments (see instructions) 3a **3b** Taxable amount Commodity Credit Corporation (CCC) loans (see instructions): a CCC loans reported under election 4a 4c Taxable amount Crop insurance proceeds and certain disaster payments (see instructions): 5b 5d c If election to defer to 2005 is attached, check here ▶ ☐ 5d Amount deferred from 2003. 6 Other income, including Federal and state gasoline or fuel tax credit or refund (see instructions) Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the Expenses—Farm Rental Property. Do not include personal or living expenses. Part II Car and truck expenses (see 21 Pension and profit-sharing 21 Schedule F instructions). Also plans 8 attach Form 4562 22 Rent or lease: 9 Chemicals a Vehicles, machinery, and 22a equipment (see instructions) 10 Conservation expenses (see 10 22b instructions) **b** Other (land, animals, etc.). 11 23 Repairs and maintenance. Custom hire (machine work) 24 Seeds and plants Depreciation and section 24 purchased 179 expense deduction not claimed elsewhere . . 12 25 25 Storage and warehousing. 26 26 Supplies purchased. . . Employee benefit programs 13 27 27 Taxes other than on line 21 (see 13 Schedule F instructions) . . 28 Utilities 14 Feed purchased 14 29 Veterinary, breeding, and 15 29 Fertilizers and lime 15 medicine 16 16 Freight and trucking **30** Other expenses (specify): 17 Gasoline, fuel, and oil . . . 17 30a 18 Insurance (other than health) . 30b Interest: 19 b 30c 19a a Mortgage (paid to banks, etc.) . C 30d **b** Other d 30e Labor hired (less employment 30f credits) (see Schedule F instructions). 30a 31 31 32 Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it 32 here and on Schedule E, line 40. If the result is a loss, you **must** go on to line 33 If line 32 is a loss, you must check the box that describes your investment in this activity (see **33a** All investment is at risk. 33 **33b** \square Some investment is not at risk. You may need to complete Form 8582 to determine your deductible loss, regardless of which box you check (see instructions). However, if you checked box 33b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on 33c

Department of the Treasury Internal Revenue Service (99)

Investment Interest Expense Deduction

► Attach to your tax return.

OMB No. 1545-0191

2004

Attachment
Sequence No. 51

Name(s) shown on return Identifying number Part I **Total Investment Interest Expense** Investment interest expense paid or accrued in 2004 (see instructions) 2 Disallowed investment interest expense from 2003 Form 4952, line 7 **Total investment interest expense.** Add lines 1 and 2 3 Part II **Net Investment Income** 4a Gross income from property held for investment (excluding any net 4a gain from the disposition of property held for investment) 4b Qualified dividends included on line 4a c Subtract line 4b from line 4a 4c 4d **d** Net gain from the disposition of property held for investment . . . e Enter the **smaller** of line 4d or your net capital gain from the disposition of property held for investment (see instructions) 4e 4f Enter the amount from lines 4b and 4e that you elect to include in investment income (see 4g h Investment income. Add lines 4c, 4f, and 4g 4h 5 Investment expenses (see instructions) . . . Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-6 6 **Investment Interest Expense Deduction**

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

General Instructions Purpose of Form

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

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

Who Must File

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

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

- Your investment interest expense is not more than your investment income from interest and ordinary dividends minus any qualified dividends.
- You have no other deductible investment expenses.
- You have no disallowed investment interest expense from 2003.

Allocation of Interest Expense

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

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

Specific Instructions

Part I—Total Investment Interest Expense

Line 1

Disallowed investment interest expense to be carried forward to 2005. Subtract line 6 from

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

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.

7

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.

Tax on Lump-Sum Distributions

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

OMB No. 1545-0193

2004

Attachment
Sequence No. 28

Department of the Treasury Internal Revenue Service (99)

Name of recipient of distribution

► Attach to Form 1040 or Form 1041.

Identifying number

Pai	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 e	mplovee		Yes	No
	contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (
	profit-sharing, or stock bonus)? If "No," 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, a		4		
	participant in the plan for at least 5 years before the year of the distribution?		7		
50	Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," do not	uco thic			
Ja	form for a 2004 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 Fo				
	for a previous distribution received for that participant after 1986? If "Yes," do not use the form	for this			
	distribution		5b		
Par					
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 43, or Form 1041, Schedule G, line 1b, whichever applies.				
Par	t III Complete this part to choose the 10-year tax option (see instructions)				
8	Ordinary income from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter				
Ŭ	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			
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	10			
40	lines 13 through 16, enter this amount on line 17, and go to line 18	12			
13	Widthly line 12 by 30% (.30), but do not enter more than \$10,000.				
14	Subtract \$20,000 from line 12. If line 12 is \$20,000 or less, enter -0				
15	Multiply line 14 by 20% (.20)				
16	Minimum distribution allowance. Subtract line 15 from line 13	16			
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	Waliply line to by the declinal of line 20				
22	Subtract line 21 from line 11	23			
23 24	Tax on amount on line 23. Use the Tax Rate Schedule in the instructions	24			
25	Multiply line 24 by ten (10). If line 11 is zero, skip lines 26 through 28, enter this amount on line				
	29, and go to line 30	25			
26	Multiply line 22 by 10% (.10)				
27	Tax on amount on line 26. Use the Tax Rate Schedule in the				
	instructions				
28	Multiply line 27 by ten (10)	28			
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 43, or Form 1041, Schedule G, line 1b, whichever applies ▶	30			

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

► Attach to Form 1040.

2004

Attachment Sequence No. 29

OMB No. 1545-0203

Department of the Treasury Internal Revenue Service (99) ► See separate instructions.

Nam	e of individual subject to additional tax. If married filing jointly, see instructions.	Your social security number				
	in Your Address Only but Are Filing This Home address (number and street), or P.O. box if mail is not delivered to your home	Apt. no.				
	m by Itself and Not City, town or post office, state, and ZIP code	If this is an amended return, check here ▶				
	If you only owe the additional 10% tax on early distributions, you may be able to report the	_				
	on Form 1040, line 59, without filing Form 5329. See the instructions for Form 1040, line 5	59.				
Pa	Additional Tax on Early Distributions Complete this part if you took a taxable distribution, before you reached age 59½, from a qualifi an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040 have to complete this part to indicate that you qualify for an exception to the additional tax on early Roth IRA distributions (see instructions).)—see above). You may also				
1	Early distributions included in income. For Roth IRA distributions, see instructions	1				
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions).					
	Enter the appropriate exception number from the instructions:	2				
3	Amount subject to additional tax. Subtract line 2 from line 1	3				
4	Additional tax. Enter 10% (.10) of line 3. Include this amount on Form 1040, line 59	4				
	Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions).					
Pa	rt II Additional Tax on Certain Distributions From Education Accounts					
	Complete this part if you included an amount in income, on Form 1040, line 21, from a Co account (ESA) or a qualified tuition program (QTP).	overdell education savings				
5	Distributions included in income from Coverdell ESAs and QTPs	5				
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6				
7	Amount subject to additional tax. Subtract line 6 from line 5	7				
8	Additional tax. Enter 10% (.10) of line 7. Include this amount on Form 1040, line 59	8				
Pa	Additional Tax on Excess Contributions to Traditional IRAs Complete this part if you contributed more to your traditional IRAs for 2004 than is allowed on line 17 of your 2003 Form 5329.	able or you had an amount				
9	Enter your excess contributions from line 16 of your 2003 Form 5329 (see instructions). If zero, go to line 15	9				
10	If your traditional IRA contributions for 2004 are less than your					
10	maximum allowable contribution, see instructions. Otherwise, enter -0-					
11	2004 traditional IRA distributions included in income (see instructions)					
12	2004 distributions of prior year excess contributions (see instructions)					
13	Add lines 10, 11, and 12	13				
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0	14				
15	Excess contributions for 2004 (see instructions)	15				
16	Total excess contributions. Add lines 14 and 15	16				
17	Additional tax. Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2004 (including 2004 contributions made in 2005). Include this amount on Form 1040, line 59	17				
Pa	Additional Tax on Excess Contributions to Roth IRAs Complete this part if you contributed more to your Roth IRAs for 2004 than is allowable or 25 of your 2003 Form 5329.	you had an amount on line				
18	Enter your excess contributions from line 24 of your 2003 Form 5329 (see instructions). If zero, go to line 23	18				
19	If your Roth IRA contributions for 2004 are less than your maximum					
	allowable contribution, see instructions. Otherwise, enter -0					
20	2004 distributions from your Roth IRAs (see instructions)					
21	Add lines 19 and 20	21				
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0	22				
23	Excess contributions for 2004 (see instructions)	23				
24	Total excess contributions. Add lines 22 and 23	24				
25	Additional tax. Enter 6% (.06) of the smaller of line 24 or the value of your Roth IRAs on December 31,					
	2004 (including 2004 contributions made in 2005). Include this amount on Form 1040, line 59	25				

Form 5329 (2004) Page **2**

Pa	rt V	Additional Tax on Excess Contributions to Cov Complete this part if the contributions to your Coverdamount on line 33 of your 2003 Form 5329.		were more than	is allov	wable or you h	ad an
26	Enter t	the excess contributions from line 32 of your 2003 Formine 31		ctions). If zero,	26		
27	If the c	contributions to your Coverdell ESAs for 2004 were less the um allowable contribution, see instructions. Otherwise, en	nan the				
28	2004	distributions from your Coverdell ESAs (see instructions)	28				
29	Add lir	nes 27 and 28			29		
30		ear excess contributions. Subtract line 29 from line 26.			30		
31	Excess	s contributions for 2004 (see instructions)			31		
32	Total e	excess contributions. Add lines 30 and 31			32		
33	Decem	onal tax. Enter 6% (.06) of the smaller of line 32 or the ober 31, 2004 (including 2004 contributions made in 200 line 59	05). Include this ar	mount on Form	33		
Pai	t VI	Additional Tax on Excess Contributions to Arcl					
		Complete this part if you or your employer contributed had an amount on line 41 of your 2003 Form 5329.	more to your Arc	her MSAs for 200	04 than	n is allowable o	or you
34	Enter t	the excess contributions from line 40 of your 2003 Formine 39	n 5329 (see instru 	ctions). If zero,	34		
35		contributions to your Archer MSAs for 2004 are less that um allowable contribution, see instructions. Otherwise, en	iter -0- 35				
36	2004	distributions from your Archer MSAs from Form 8853, lir	ne 10 . 36				
37	Add lir	nes 35 and 36			37		
38	Prior y	ear excess contributions. Subtract line 37 from line 34.	If zero or less, en	ter -0	38		
39	Excess	s contributions for 2004 (see instructions)			39		
40					40		
41	Decen	onal tax. Enter 6% (.06) of the smaller of line 40 or the smaller of line 40 or the share 31, 2004 (including 2004 contributions made in 2001 line 59	05). Include this ar	mount on Form	44		
Do					41		
rai	t VII	Additional Tax on Excess Contributions to Heat Complete this part if contributions to your HSAs					
42	Evene				42		T
43		nal tax. Enter 6% (.06) of the smaller of line 42 or the value of					
70		ng 2004 contributions made in 2005). Include this amount on F			43		
Par	t VIII	-	alified Retireme	nt Plans (Includ			
44	Minim	um required distribution for 2004 (see instructions) .			44		
45		nt actually distributed to you in 2004			45		
46	Subtra	act line 45 from line 44. If zero or less, enter -0			46		
47		onal tax. Enter 50% (.50) of line 46. Include this amoun			47		
Sig	nature	Complete only if you are filing this form by itself					
Ple Sig	ase n	Under penalties of perjury, I declare that I have examined this form, incluand belief, it is true, correct, and complete. Declaration of preparer (other.)					
Hei		Vous gignoture		- Dati			
		Your signature	Data	Date	Drope	arer's SSN or PTIN	
Paid Prei	l parer's	Preparer's signature	Date	Check if self- employed	Prepa	alei S OON OF PIIN	
	Only	Firm's name (or yours if self-employed),		EIN	1		
	,	address, and ZIP code		Phone no.	()	

5884

Work Opportunity Credit

OMB No. 1545-0219

2004

Attachment

Department of the Treasury Internal Revenue Service Name(s) shown on return Attach to your tax return.

Attachment Sequence No. 77

Part I Current Year Credit (Members of a controlled group, see instructions.) Enter the total qualified first-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group and: 1a Worked for you at least 120 hours but fewer than 400 hours \$ × 25% (.25) 1b 2 Add lines 1a and 1b. You must subtract this amount from your deduction for salaries and wages 2 3 Work Then enter the total of the current year credits from-If you are a opportunity a Shareholder . Schedule K-1 (Form 1120S), box 13, code G, H, or J) credits from **b** Partner . . . Schedule K-1 (Form 1065), box 15, code G, H, or J 3 pass-through c Beneficiary . . Schedule K-1 (Form 1041), line 14. d Patron . . . entities: Written statement from cooperative Current year credit. Add lines 2 and 3. (S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see Part II Allowable Credit (See Who must file Form 3800 to find out if you complete Part II or file Form 3800.) Regular tax before credits: Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, 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 Alternative minimum tax: Individuals. Enter the amount from Form 6251, line 35 6 Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 7 8a 8b **b** Credits from Form 1040, lines 47 through 53 8c c Possessions tax credit (Form 5735, line 17 or 27) e Qualified electric vehicle credit (Form 8834, line 20) 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 -0-10 11 Enter 25% (.25) of the excess, if any, of line 10 over \$25,000 (see instructions) 11 12 12 Tentative minimum tax (see instructions) Enter the greater of line 11 or line 12 13 13 Subtract line 13 from line 9. If zero or less, enter -0- 14 14 Credit allowed for the current year. Enter the smaller of line 4 or line 14 here and on Form 15 1040, line 54; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 14 is smaller than line 4, see instructions 15

Alternative Minimum Tax—Individuals

► See separate instructions.

OMB No. 1545-0227

2004

Attachment Sequence No. 32

Your social security number

Department of the Treasury Internal Revenue Service (99)

Name(s) shown on Form 1040

► Attach to Form 1040 or Form 1040NR.

Pai	Alternative Minimum Toyahla Income (Coe instructions for how to comple	+0.0	ach line \	
Pal	,	ie e	ach line.)	
1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 40, and go to line 2. Otherwise,			
	enter the amount from Form 1040, line 37, and go to line 7. (If less than zero, enter as a negative amount.)	1		
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or $2\frac{1}{2}$ % of Form 1040, line 37 .	2		
3	Taxes from Schedule A (Form 1040), line 9	3		
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	4		
5	Miscellaneous deductions from Schedule A (Form 1040), line 26	5		
6	If Form 1040, line 37, is over \$142,700 (over \$71,350 if married filing separately), enter the amount from line 9 of the Itemized Deductions Worksheet on page B-1 of the Instructions for Schedules A & B (Form 1040)		,	١
		6 7	(
7	Tax refund from Form 1040, line 10 or line 21	8	(
8	Investment interest expense (difference between regular tax and AMT)	9		
9	Depletion (difference between regular tax and AMT)	10		
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	11		
11	Interest from specified private activity bonds exempt from the regular tax	12		
12	Qualified small business stock (7% of gain excluded under section 1202)	13		
13	Exercise of incentive stock options (excess of AMT income over regular tax income)			
14	Estates and trusts (amount from Schedule K-1 (Form 1041), line 9)	14		
15	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	15 16		
16	Disposition of property (difference between AMT and regular tax gain or loss)	17		
17	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)			
18	Passive activities (difference between AMT and regular tax income or loss)	18 19		
19	Loss limitations (difference between AMT and regular tax income or loss)	20		
20	Circulation costs (difference between regular tax and AMT)	21		
21	Long-term contracts (difference between AMT and regular tax income)	22		
22	Mining costs (difference between regular tax and AMT)	23		
23 04	Research and experimental costs (difference between regular tax and AMT)	24	(<u> </u>
24 05	Income from certain installment sales before January 1, 1987	25		
25 26	Intangible drilling costs preference	26		
26 07	Other adjustments, including income-based related adjustments	27	1	
27 28	Alternative tax net operating loss deduction			
20	28 is more than \$191,000, see page 6 of the instructions.)	28		
Par	t II Alternative Minimum Tax			
29	Exemption. (If this form is for a child under age 14, see page 6 of the instructions.)			
	AND line 28 is THEN enter on			
	IF your filing status is not over line 29			
	Single or head of household			
	Married filing jointly or qualifying widow(er)	29		
	Married filing separately			
	If line 28 is over the amount shown above for your filing status, see page 6 of the instructions.			
30	Subtract line 29 from line 28. If zero or less, enter -0- here and on lines 33 and 35 and stop here	30		
31	 If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends 			
	on Form 1040, line 9b; 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 filling 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		
33	Tentative minimum tax. Subtract line 32 from line 31	33		
34	Tax from Form 1040, line 43 (minus any tax from Form 4972 and any foreign tax credit from Form 1040,			
	line 46). If you used Schedule J to figure your tax, the amounts for lines 43 and 46 of Form 1040 must			
	be refigured without using Schedule J (see page 8 of the instructions)	34		
35	Alternative minimum tax. Subtract line 34 from line 33. If zero or less, enter -0 Enter here and on Form			
	1040, line 44	35		

Form 6251 (2004) Page **2**

Part III Tax Computation Using Maximum Capital Gains Rates

36	Enter the amount from Form 6251, line 30	36	
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 43, or the amount from line 13 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see page 8 of the instructions)	-	
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see page 8 of the instructions)	_	
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	42	
43	Enter: • \$58,100 if married filing jointly or qualifying widow(er),		
	\$29,050 if single or married filing separately, or \$38,900 if head of household.	_	
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 43, or the amount from line 14 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0	-	
45	Subtract line 44 from line 43. If zero or less, enter -0		
46	Enter the 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		
50	Multiply line 49 by 15% (.15)	50	
	If line 38 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 51.		
51	Subtract line 46 from line 40		
52	Multiply line 51 by 25% (.25)	52	
53	Add lines 42, 48, 50, and 52	53	
54	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	54	
55	Enter the smaller of line 53 or line 54 here and on line 31	55	

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

2004

Attachment
Sequence No. 79

Identifying number

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

1	Description of property ►			
	Date acquired (month, day, year) ► / / b Date sold (month, day, year) ►		/	
3 4	Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line was the property you sold to a related party a marketable security? If "Yes," complete Part II			☐ No
7	complete Part III for the year of sale and the 2 years after the year of sale			□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			
·	the property subject to (see instructions)			
7	Subtract line 6 from line 5			
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	4.5		
	gain (see instructions). Otherwise, enter -0	15 16		
16	Gross profit. Subtract line 15 from line 14	17		
17 18	Contract price. Add line 7 and line 17	18		
Par			ceive a pavn	nent or
	have certain debts you must treat as a payment on installment obligations.	,	. ,	
19	Gross profit percentage. Divide line 16 by line 18. For years after the year of sale, see instructions	19		
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-	20		
21	Payments received during year (see instructions). Do not include interest, whether stated or unstated	21		
22	Add lines 20 and 21	22		
23	Payments received in prior years (see instructions). Do not include			
	interest, whether stated or unstated			
24	Installment sale income. Multiply line 22 by line 19	24		
25 26	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions). Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)	25 26		
	t III Related Party Installment Sale Income. Do not complete if you received the fir		ment this ta	y vear
	Name, address, and taxpayer identifying number of related party			x ycar.
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.		g contains	
а	☐ The second disposition was more than 2 years after the first disposition (other than dispositions	1		
	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.			
С	The second disposition was an involuntary conversion and the threat of conversion occurred	after t	he first dispos	sition.
d	The second disposition occurred after the death of the original seller or buyer.			
е	It can be established to the satisfaction of the Internal Revenue Service that tax avoidance v	vas no	t a principal p	urpose
00	for either of the dispositions. If this box is checked, attach an explanation (see instructions).	30		
30	Selling price of property sold by related party (see instructions)	31		
31	Enter contract price from line 18 for year of first sale	32		
32 33	Enter the smaller of line 30 or line 31	33		
34	Subtract line 33 from line 32. If zero or less, enter -0-	34		
35	Multiply line 34 by the gross profit percentage on line 19 for year of first sale	35		
36	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		

Gains and Losses From Section 1256 Contracts and Straddles

Department of the Treasury Internal Revenue Service ► Attach to your tax return.

OMB No. 1545-0644

2004

Attachment

	e(s) shown on tax return								Ide	entifying nu	mber	<u>,</u>
Chec	k all applicable boxes (see inst	ructions).		ed straddle elec			ַ כ	_		account ele		
_	0 1 4050 0			ddle-by-straddle i	dentification el	ection [) _		on 125	6 contracts	s loss elec	ction
Pa	t I Section 1256 Co	ontracts	Marked	to Market			_					
	(a) Identification of account						(b) (Loss)		(c) Gain			
1									;		:	
<u> </u>												
											1	
2	Add the amounts on line 1 in	columns (b) and (c)			2	()		
3	Add the amounts on line 1 in columns (b) and (c)								3			
4	Form 1099-B adjustments. See instructions and attach schedule											
5	Combine lines 3 and 4											
	Note: If line 5 shows a net gal	in, skip line	6 and enter	the gain on line	7. Partnershi	ips and S c	orpo	rations, see				
	instructions.											
6	If you have a net section 125											
	to be carried back, as a posi	tive numbe	er						6		<u> </u>	
_									7			
7	Combine lines 5 and 6										:	
8	Short-term capital gain or (loss). Multiply line 7 by 40% (.40). Enter here and include on the appropriate line of Schedule D (see instructions)											
9	Long-term capital gain or (los											
Pa	of Schedule D (see instruction Gains and Loss	ns) As From	Straddle		narata sch		na e	ach strado	lle and	l ite comi	onents:	
	tion A—Losses From S	traddles	Otraduic	J. Allaon a se	sparate son	ledule listi	ng c	acii siiaac	iie aire	i ita com	Jonetha.	
	2000001101110	liadaioc				(f) Loss.				(h)	Recognize	ed
		(b) Date	(c) Date		other basis :		e)	(g) Unrecognized		loss. If column (f) is more than (g),		
	(a) Description of property	entered into or	into or closed out	out (a) Gross p		plus (d), ente	gain on		enter difference.		ce.	
		acquired	or sold		expense of sale	difference Otherwise) ,	offsettir positior		Otr	erwise, ent -0-	ter
						enter -0-		·				
10												
											- :	
11a	Enter the short-term portion											١
	Schedule D (see instructions)								11a	1 (;)
b	Enter the long-term portion of Schedule D (see instructions)								11k	. ()
Sec	tion B—Gains From St	raddles	<u> </u>		<u> </u>	<u></u>		<u> </u>	1116	, (
	(a) Description of property	(b) Date entered	(c) Date				(e) Cost or other			(f) Gain. If column (d) is more than (e),		
	(a) Description of property	Description of property into or acquired closed out or sold sales price		Dasis	basis plus expense of sale			enter difference. Otherwise, enter -0-				
		acquired								Otherwise	., enter -0-	
12												
13a	Enter the short-term portion Schedule D (see instructions)	-		column (f), here					13a	1	1	
b	Enter the long-term portion of Schedule D (see instructions)								13b			
Pai	rt III Unrecognized G	ains Fro	m Positi	ons Held on	Last Dav	of Tax	⁄eaı	. Memo Er			struction	าร)
									, ,	• •	ognized ga	
	(a) Description of property			(b) Date (c) Fair market value on last acquired business day of tax year			(d) Cost or other basis as adjusted		If column (c) is more than (d), enter difference.			
			acquii	acquired business day or tax year			as aujusteu			Otherwise, enter -0-		
14												
									i			

(Rev. October 1998)

Department of the Treasury Internal Revenue Service

Noncash Charitable Contributions

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

▶ See separate instructions.

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

OMB No. 1545-0908

Attachment Sequence No. 55

Name(s) shown on your income tax return

Identifying number

Sec								claimed a deduction of over \$5,000 (see instru		
Par		on on Donated								
1		(a) Name and addre donee organiza			(b) Description of donated property					
Α										
В										
	16 11			i- ¢500					1 (6)	
Note					-	u ao not nav 	e to c	complete columns (d), (e),		
	(c) Date of the contribution	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor or adjuste		(g) Fair marke	t value	(h) Method used to determ market value	ine the f	aır ——
_ <u>A</u>										
<u>B</u>										
E										
Par	t II Other Inf							erest in property listed atribution listed in Part		art I.
	separate stateme Total amount clair Name and address	om Part I that ident. med as a deduction ss of each organization above)	entifies the prope on for the property ation to which an	rty ►	If Part I: (Part II app (1) For this (2) For any	lies to	o more than one proper		·
	Address (number, stree	et, and room or suite no	0.)							
	City or town, state, and	d ZIP code								
d e		son, other than the	e donee organizat	ion, having	g actual	possession	of the	e property ►		
3	statement (see in:	structions).						nd attach the required	Voc	No
	property?							ispose of the donated	Yes	140
b	organization in co of the property, in	operative fundrais	ing) the right to the vote donated se	ne income ecurities, te	from the	e donated po e the propert	ropert ty by	ipating with the donee by or to the possession purchase or otherwise,		
С	Is there a restricti	on limiting the dor	nated property for	a particu	lar use?					

Form	8283 (Rev. 10-98)										Page Z
Name	e(s) shown on your i	ncome tax return								Identifying number	
Sec	dedu trade	ction of more th d securities only	nan \$5,000 in Section	per it A.	tem or gro	up. Exce	ption	s of similar items 1. Report contributions 2. Report contributions 2. Report contributions 3. Report contributions 4. Report contributions 4. Report contributions 4. Report contributions 5. Report contributions 6. Report contributions 6	ution	s of certain pu	
Pa								axpayer and/or a			
manı	Art* (contri includes painting uscripts, historica	bution of \$20,000 bution of less than gs, sculptures, wated I memorabilia, and co	n \$20,000) ercolors, print other similar o	☐ (s, drav bjects.	_	ics, antique	☐ B furni	ems/Jewelry ooks ture, decorative art: te copy of the signe		•	r, rare
5 (a) Description of donated property (if you need more space, attach a separate statement) (b) If tangible property was donated, give a brief summary of the overall physical condition at the time of the gift					overall	(c) Appraised fa market value	air				
Α											
С											
D											
•	(d) Date acquired	(e) How acquired	(f) Donor's			bargain sales,		(h) Amount claimed		structions (i) Average trading p	rice
Α	by donor (mo., yr.)	by donor	adjusted	a basis	an	nount received	л 	deduction		of securities	
В											
С											
D Pai	rt II Taxpa	aver (Donor) St	 atement—	List e	ach item i	ncluded i	L n Pai	rt I above that t	he an	ppraisal identifie	es as
								See instruction			
(per		ifying letter from Par							sed valu	ue of not more thar	ı \$500 ———
Pa	t III Decla	aration of Appra	iser								
of th	e foregoing perso		y person who	is rela	ted to any of	the foregoin	ng per	equired the property, sons. And, if regular persons.			
as de on a desc	escribed in the ap percentage of the ribed in the qual erstatement of tax	praisal, I am qualifience appraised proper ified appraised proper	d to make app ty value. Furt iis appraisal s	oraisals thermor summar	of the type o e, I understa y may subje	f property be nd that a fa ct me to th	eing va alse or e pen	regular basis; and the salued. I certify that the fraudulent overstate alty under section 6 or testimony by the	ne appr ement 5701(a)	aisal fees were not of the property va (aiding and abetting	based lue as
Her					Title ▶			Date of app	raisal >		
Busin	ess address (includi	ing room or suite no.)								Identifying number	
City o	or town, state, and 2	ZIP code									
Pa	rt IV Done	e Acknowledgn	nent—To b	e con	npleted by	the charit	table	organization.			
		nization acknowle					nder s	section 170(c) and	that it	t received the do	nated
B, P IRS	art I (or any pol and give the do	rtion thereof) withi nor a copy of that	n 2 years af form. This a	ter the cknow	date of rec ledgment d	eipt, it will bes not rep	file F resen	(Date) e disposes of the prom 8282, Donee it agreement with t	Inforn the cla	nation Return, with imed fair market	th the
	e of charitable organ		property	.o. uii	un olated u			cation number		. , - 103 L	, 140
Addre	ess (number, street,	and room or suite no.)				City or tow	n, state	e, and ZIP code			
Authorized signature					Title			С	Date		

Department of the Treasury

Internal Revenue Service

Mortgage Interest Credit

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

► Attach to Form 1040.

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.

▶ See instructions on back.

OMB No. 1545-0930

2004

Attachment
Sequence No. 53

Name(s) shown on Form 1040

Your social security number

Current Year Mortgage Interest Credit Part I Interest paid on the certified indebtedness amount. If someone else (other than your spouse 1 if filing jointly) also held an interest in the home, enter only your share of the interest paid . Enter the certificate credit rate shown on your mortgage credit certificate. Do not enter the 2 % If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced 3 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) by the amount on line 3. 4 Enter any 2001 credit carryforward from line 18 of your 2003 Form 8396 5 Enter any 2002 credit carryforward from line 16 of your 2003 Form 8396 5 6 6 Enter any 2003 credit carryforward from line 19 of your 2003 Form 8396 . . . 7 7 8 8 Enter the amount from Form 1040, line 45 Enter the total of the amounts from Form 1040, lines 46 through 51 9 10 10 Subtract line 9 from line 8. If zero or less, enter -0- here and on line 11 and go to Part II 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 53, and check box a on that line. 11 Part II Mortgage Interest Credit Carryforward to 2005. (Complete only if line 11 is less than line 7.) 12 Add lines 3 and 4. 13 13 14 Subtract line 14 from line 13 15 15 16 2003 credit carryforward to 2005. Enter the smaller of line 6 or line 15 16 17 17 18 2002 credit carryforward to 2005. Enter the smaller of line 5 or line 17

2004 credit carryforward to 2005. Subtract line 11 from line 3. If zero or less, enter -0-.

19

Passive Activity Loss Limitations

► See separate instructions.

► Attach to Form 1040 or Form 1041.

OMB No. 1545-1008 Sequence No. 88

Identifying number

Department of the Treasury Internal Revenue Service

Name(s) shown on return

Pai	2004 Passive Activity Loss Caution: See the instructions for Worksheets 1, 2, and 3 on p	ages	3 7 and 8 before co	omple	ting	Part I.	
	tal Real Estate Activities With Active Participation (For the definition Special Allowance for Rental Real Estate Activities on page 3 of the			n			
1a	Activities with net income (enter the amount from Worksheet 1, column (a))	1a					
b	Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	()			
	Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	()			
	Combine lines 1a, 1b, and 1c				1d		
	nmercial Revitalization Deductions From Rental Real Estate Activi	_	1/				
	Commercial revitalization deductions from Worksheet 2, column (a)	2a	(- $+$			
b	Prior year unallowed commercial revitalization deductions from	2b	(
С	Worksheet 2, column (b)				2c	(
	Other Passive Activities			_			
	Activities with net income (enter the amount from Worksheet 3,						
	column (a))	3a		-			
	Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	()			
С	Prior years unallowed losses (enter the amount from Worksheet 3,	0-	,				
Ч	column (c))	3c		- /	3d		
					<u>su</u>		
4	Combine lines 1d, 2c, and 3d. If the result is net income or zero, all los						
	any prior year unallowed losses entered on line 1c, 2b, or 3c. Do Report the losses on the forms and schedules normally used	not	•	82.	4		
	If line 4 is a loss and: • Line 1d is a loss, go to Part II.						
	Line 2c is a loss (and line 1d is zero or r	nore), skip Part II and o	go to	Part	III.	
	 Line 3d is a loss (and lines 1d and 2c ar 						15.
	tion: If your filing status is married filing separately and you lived with y II or Part III. Instead, go to line 15.	our.	spouse at any time	durin	g the	e year, do not con	nplete
Par	Special Allowance for Rental Real Estate With Active Note: Enter all numbers in Part II as positive amounts. See page 1		•				
5	Enter the smaller of the loss on line 1d or the loss on line 4				5		
6	Enter \$150,000. If married filing separately, see page 8	6					
7	Enter modified adjusted gross income, but not less than zero (see page 8)	7		-			
	Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.						
8	Subtract line 7 from line 6	8					
9	Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married f	_		je 8	9		
10	Enter the smaller of line 5 or line 9			· L	10		
Par	t III Special Allowance for Commercial Revitalization De	-duc	tions From Ren	ıtal R	eal	Fstate Activitie	<u> </u>
	Note: Enter all numbers in Part III as positive amounts. See t						
11	Enter \$25,000 reduced by the amount, if any, on line 10. If married filing	sepa	arately, see instructi	ons	11		
12	Enter the loss from line 4				12		
13	Reduce line 12 by the amount on line 10				13		
14	Enter the smallest of line 2c (treated as a positive amount), line 11,	or li	ne 13	.	14		<u> </u>
Pai	rt IV Total Losses Allowed				45		
15	Add the income, if any, on lines 1a and 3a and enter the total				15		

Total losses allowed from all passive activities for 2004. Add lines 10, 14, and 15. See pages 10 and 11 of the instructions to find out how to report the losses on your tax return .

16

Low-Income Housing Credit

OMB No. 1545-0984

2004

Attachment
Sequence No. 36b

Department of the Treasury Internal Revenue Service (99) ► See instructions on back.

► Attach to your tax return.

Name(s) shown on return

Par	t I Current Year Credit	'	
1	Number of Forms 8609 attached		
2	Eligible basis of buildings (total from attached Schedules A (Form 8609), line 1)	2	
3a	Qualified basis of low-income buildings (total from attached Schedules A (Form 8609), line 3) .	3a	
b	Has there been a decrease in the qualified basis of any buildings since the close of the preceding		
	tax year?		
	buildings that had a decreased basis. If you need more space, attach a schedule.		
	(i) (ii) (iv)		
4	Current year credit from attached Schedules A (Form 8609) (see instructions)	4	
5	Low-income housing credits from pass-through entities (if more than one entity, see instructions):		
	If you are a— Then enter the total of the current year credits from—		
	a Shareholder Schedule K-1 (Form 1120S), box 13, codes A and B Schedule K-1 (Form 1065), box 15, codes A and B, or		
	Schedule K-1 (Form 1065-B), box 8	5	
_	c Beneficiary Schedule K-1 (Form 1041), line 14 SelN of pass-through entity		
6 7	Add lines 4 and 5. See instructions to find out if you complete lines 7 through 18 or file Form 3800 Current year credit or passive activity credit (see instructions)	6	
Par		7	
_			
8	Regular tax before credits:		
•	Individuals. Enter the amount from Form 1040, line 43		
•	Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return	8	
•	Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a		
	and 1b, or the amount from the applicable line of your return		
9	Alternative minimum tax:		
•	Individuals. Enter the amount from Form 6251, line 35		
•	Corporations. Enter the amount from Form 4626, line 14	9	
•	Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 J		
10	Add lines 8 and 9	10	
	Foreign tax credit	-	
	Credits from Form 1040, lines 47 through 53	-	
	Possessions tax credit (Form 5735, line 17 or 27)	-	
	oreal for idea from a fronconvertional source	-	
	Qualified electric vehicle credit (Form 8834, line 20)	11f	
	Add lines 11a through 11e	12	
12	Net income tax. Subtract line 11f from line 10. If zero, skip lines 13 through 16 and enter -0- on line 17 Net regular tax. Subtract line 11f from line 8. If zero or less, enter -0- 13	12	
13	That regular take destruct mile in more and acceptance of the	-	
14	Enter 2070 (120) of the oxesses, if any, of this for ever \$25,000 (eee metasticities)	-	
15	Tentative minimum tax (see instructions):		
	• Individuals. Enter the amount from Form 6251, line 33		
	• Corporations. Enter the amount from Form 4626, line 12		
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54		
16	Enter the greater of line 14 or line 15	16	
17	Subtract line 16 from line 12. If zero or less, enter -0	17	
18	Credit allowed for the current year. Enter the smaller of line 7 or line 17 here and on Form		
	1040, line 54; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 17 is smaller than line 7, see instructions	18	
	G, line 26, of the applicable line of your return. If line 17 is smaller than line 1, see instructions	10	

Nondeductible IRAs

► See separate instructions.

See separate instructions.

OMB No. 1545-1007

2004

Attachment
Sequence No. 48

Department of the Treasury Internal Revenue Service (99)

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

Name. If married, file a separate form f	Your social sec	curity number	
Fill in Your Address Only if You Are Filing This	Home address (number and street, or P.O. box if mail is not delivered to your home)		Apt. no.
Form by Itself and Not With Your Tax Return	City, town or post office, state, and ZIP code		

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

- You made nondeductible contributions to a traditional IRA for 2004,
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2004 (other than a rollover, conversion, recharacterization, or return of certain contributions) **and** you made nondeductible contributions to a traditional IRA in 2004 or an earlier year, **or**

	 You converted part, but not all, of your traditional, SEP, and SII you recharacterized) and you made nondeductible contribution 				
1	Enter your nondeductible contributions to traditional IRAs for 2004, i 2004 from January 1, 2005, through April 15, 2005 (see page 5 of the				
2	Enter your total basis in traditional IRAs (see page 5 of the instructions	s) .		2	
3	Add lines 1 and 2			3	
	In 2004, did you take a distribution from traditional, SEP, or SIMPLE IRAs or make a Roth IRA conversion? No Enter the line 14. Do of Part I. Yes Go to line	o not c	t from line 3 on omplete the rest		
4	Enter those contributions included on line 1 that were made from Janua 15, 2005	-			
5	Subtract line 4 from line 3			5	
6	Enter the value of all your traditional, SEP, and SIMPLE IRAs as of December 31, 2004, plus any outstanding rollovers (see page 6 of the instructions)	6			
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2004. Do not include rollovers, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see page 6 of the instructions)	7			
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2004. Do not include amounts converted that you later recharacterized (see page 6 of the instructions). Also enter this amount on line 16	8			
9	Add lines 6, 7, and 8 9				
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	10	× .		
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17	11			
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA	12		_	
13	Add lines 11 and 12. This is the nontaxable portion of all your distribu	ıtione		13	
14	Subtract line 13 from line 3. This is your total basis in traditional IF				
	years			14	
15	Taxable amount. Subtract line 12 from line 7. Also include this amount Form 1040A, line 11b; or Form 1040NR, line 16b				
	Note: You may be subject to an additional 10% tax on the amount on age 59½ at the time of the distribution (see page 7 of the instructions,	line 15			

Form 8606 (2004) Page **2**

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

2004 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs

Part II

any portion you recharacterized).

by It	tself and Not With r Tax Return			
	Here Only if You Filing This Form Under penalties of perjury, I declare that I have examined this form, including accompanying a knowledge and belief, it is true, correct, and complete.	tachments	, and to the bes	st of my
25	Taxable amount. Subtract line 24 from line 23. If zero or less, enter -0 Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	25		
24	Enter your basis in Roth IRA conversions (see page 8 of the instructions)	24		
23	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see page 8 of the instructions)	23		
22	Enter your basis in Roth IRA contributions (see page 7 of the instructions)	22		
21	Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25	21		
20	Qualified first-time homebuyer expenses (see page 7 of the instructions). Do not enter more than \$10,000	20		
19	Enter your total nonqualified distributions from Roth IRAs in 2004 including any qualified first-time homebuyer distributions (see page 7 of the instructions)	19		
Pa	Distributions From Roth IRAs Complete this part only if you took a distribution from a Roth IRA in 2004 (other than a rol return of certain contributions—see page 7 of the instructions).	over, red	characterizati	on, or
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		
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		
16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2004. Do not include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2004 or 2005 (see page 7 of the instructions)	16		
	your spouse at any time in 2004, you cannot convert any amount from traditional, SEP, or for 2004. If you erroneously made a conversion, you must recharacterize (correct) it (see page 2004).	SIMPLÉ	IRAs to Roth	ı IRAs

SCHEDULE A (Form 8609)

(Rev. November 2003) Department of the Treasury Internal Revenue Service

A Building owner's name

Annual Statement

▶ Attach to Form 8609 and file with owner's Federal income tax return.

B Identifying number ▶

OMB No. 1545-0988

Attachment Sequence No. **36a**

	C Building identification number	▶			
D	Do you have in your records the original Form 8609 issued by the housing credit agency (or a cobuilding? Yes No. If "No," see instructions.	py th	ereof) for the a	above	
E	Did the above building qualify as a part of a qualified low-income housing project and meet the requirements of section 42 as of the end of your tax year? Yes No. If "No," see instructions and stop here.				
F	Was there a decrease in the qualified basis of the above building for this tax year? Yes instructions. If "No" and the entire credit has been claimed in prior tax years, stop here.	; []	No. If "Yes,	" see	
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	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			
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	Taxpayer's proportionate share of credit for the year (see instructions)	16			
17	Adjustments for deferred first-year credit (see instructions)	17			
18	Taxpayer's credit. Combine lines 16 and 17. Enter here and in Part I of Form 8586	18			

General Instructions

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

Note: Some of the line numbers on the November 2003, December 1988, and March 1991 revisions of Form 8609 differ from other revisions. In these cases, the line references are shown in parentheses in these instructions.

Purpose of Schedule

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

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

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

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

Recapture of Credit

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

Specific Instructions

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

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

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

Item E. If "No," stop here and see Form 8611 to find out if you have to recapture part of the credit allowed in prior years.

Item F. If "Yes," see the instructions for line 2 to figure the reduced qualified basis. Also, see Form 8611 to find out if you have

to recapture part of the credit allowed in prior years.

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

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

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

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

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

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.

Department of the Treasury
Internal Revenue Service (99)

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

OMB No. 1545-0998

Attachment Sequence No. **33**

Child's name shown on return

Sequence No. 33
Child's social security number

Befo	ore you begin:	If the child, the p Worksheet or has explains how to f	s income fron	n farming or f	ishing, see I	Pub.	929, Tax Rules for	or Childre	en and Dep	enden	ts. It
Α	Parent's name (first,	, initial, and last). Caut	ion: See instructi	ons before compl	leting.			B Pare	ent's social se	curity nu	ımber
С	Parent's filing status	s (check one):						1			
	Single	☐ Married filing	jointly 🗌	Married filing	separately		Head of househ	old [Qualifyin	g wido	w(er)
Pai	rt I Child's	Net Investmen	t Income								
1	Enter the child's	s investment inco	me (see instru	uctions)				. 1			
2	If the child did n Otherwise, see	ot itemize deducti					0NR), enter \$1,60 				
3		from line 1. If zer child's return	o or less, st	p; do not co	mplete the i	rest o	of this form but c	lo			
4	Enter the child's	taxable income	from Form 10								
5	Enter the small	l er of line 3 or line child's return .	4. If zero, st								
Par		ve Tax Based o						,	'		
6	line 6; TeleFile 7	t's taxable incom Fax Record, line K	(1); Form 104	ONR, line 39;	or Form 104	10NR	-EZ, line 14. If ze				
7	or less, enter -0										
8		and 7 (see instruc						Q			
9	Enter the tax on If the Qualified	the amount on lin Dividends and C rm 1040) is used t	e 8 based on Capital Gain	the parent's f Tax Workshee	iling status a	above e D	e (see instructions Tax Worksheet,	s).			
10	tax; Form 1040E line 15. Do not i	's tax from Form 1 Z, line 10; TeleFile nclude any tax fror Schedule D Tax W	Tax Record, li n Form 4972	ne K(2); Form 1 or 8814. If the	1040NR, line Qualified Div rm 1040) wa	40; o viden	r Form 1040NR-Eads and Capital Ga	Z, in			
11	Subtract line 10 13 and go to Pa) from line 9 and e		lt. If line 7 is b		nter i	this amount on lir	ne 11			
12a	Add lines 5 and	17			l	12a					
b	Divide line 5 by	line 12a. Enter th	e result as a	decimal (roun	ided to at le	ast t	hree places) .	. 12b	×	· .	
13	Multiply line 11	by line 12b						. 13			
Pai	t III Child's	Tax—If lines 4 a	and 5 above	are the san	ne, enter -()- or	line 15 and go	to line	16.	·	
14	Subtract line 5	from line 4				14					
15	Qualified Divid	n the amount on line ends and Capita rm 1040) is used t	al Gain Tax	Worksheet,	Schedule	Ď T	ax Worksheet,				
16	Add lines 13 an	nd 15						. 16			
17	Qualified Divid	n the amount on li ends and Capita rm 1040) is used t	al Gain Tax	Worksheet,	Schedule	Ď T	ax Worksheet, _				
18	Enter the large	r of line 16 or line 1040NR, line 40	17 here and	on the child'	s Form 104	0, lin	e 43; Form 1040	Ā, <u> </u>			

Department of the Treasury Internal Revenue Service (99)

Credit for Prior Year Minimum Tax— Individuals, Estates, and Trusts ▶ See instructions on pages 3 and 4.

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

OMB No. 1545-1073

Name(s) shown on return

Identifying number

Pa	rt I Net Minimum Tax on Exclusion Items			
1	Combine lines 1, 6, and 10 of your 2003 Form 6251. Estates and trusts, see instructions	1		
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2		
3	Minimum tax credit net operating loss deduction (see instructions)	3	()
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$191,000 and you were married filing separately for 2003, see instructions	4		
5	Enter: \$58,000 if married filing jointly or qualifying widow(er) for 2003; \$40,250 if single or head of household for 2003; or \$29,000 if married filing separately for 2003. Estates and trusts, enter \$22,500	5		
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2003; \$112,500 if single or head of household for 2003; or \$75,000 if married filing separately for 2003. Estates and trusts, enter \$75,000	6		
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7		
8	Multiply line 7 by 25% (.25)	8		
9	Subtract line 8 from line 5. If zero or less, enter -0 If this form is for a child under age 14, see instructions	9		
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10		
11	• If for 2003 you reported capital gain distributions directly on Form 1040, line 13a; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 16 and 17a of Schedule D (Form 1040) (lines 15a and 16a, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 58 here.	11		
	• All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2003), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2003) from the result.	12		
12	Minimum tax foreign tax credit on exclusion items (see instructions)	13		
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	14		
14	Enter the amount from your 2003 Form 6251, line 34, or 2003 Form 1041, Schedule I, line 55	14		
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15		
Pa	rt II Minimum Tax Credit and Carryforward to 2005			
16	Enter the amount from your 2003 Form 6251, line 35, or 2003 Form 1041, Schedule I, line 56	16		
17	Enter the amount from line 15 above	17		
	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18		
19	2003 minimum tax credit carryforward. Enter the amount from your 2003 Form 8801, line 26	19		
20	Enter the total of your 2003 unallowed nonconventional source fuel credit and 2003 unallowed qualified electric vehicle credit (see instructions)	20		
21	Combine lines 18, 19, and 20. If zero or less, stop here and see instructions	21		
22	Enter your 2004 regular income tax liability minus allowable credits (see instructions)	22		
23	Enter the amount from your 2004 Form 6251, line 33, or 2004 Form 1041, Schedule I, line 54.	23		
24	Subtract line 23 from line 22. If zero or less, enter -0	24		
25	Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2004 Form 1040, line 54; Form 1040NR, line 49; or Form 1041, Schedule G, line 2d	25		
26	Minimum tax credit carryforward to 2005. Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	26		

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

Additional Child Tax Credit

1040 1040A 8812

OMB No. 1545-1620

2004

Attachment Sequence No. **47**

Department of the Treasury Internal Revenue Service (99)

Complete and attach to Form 1040 or Form 1040A.

Name	e(s) shown on return	Your social security number
Pai	rt I All Filers	
1	Enter the amount from line 1 of your Child Tax Credit Worksheet on page 38 of the Form 1040 instruction or page 37 of the Form 1040A instructions. If you used Pub. 972, enter the amount from line 8 of the worksheet on page 4 of the publication	
2	Enter the amount from Form 1040, line 51, or Form 1040A, line 33	. 2
3	Subtract line 2 from line 1. If zero, stop ; you cannot take this credit	. 3
	Enter your total earned income. See the instructions on back	. 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 line 13. Otherwise, go to line 7.	
Pai	rt II Certain Filers Who Have Three or More Qualifying Children	
7	Enter the total of the 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 the instructions on back	
8	1040 filers: Enter the total of the amounts from Form 1040, lines 30 and 58, plus any uncollected social security and Medicare or tier 1 RRTA taxes included on line 62. 1040A filers: Enter -0	
9 10	Add lines 7 and 8	
	1040A filers: Enter the total of the amount from Form 1040A, line 41a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 43 (see the instructions on back).	
11	Subtract line 10 from line 9. If zero or less, enter -0	. 11
12	Enter the larger of line 6 or line 11 here	. 12
	Next, enter the smaller of line 3 or line 12 on line 13.	
Pai	rt III Your Additional Child Tax Credit	
13	This is your additional child tax credit	Enter this amount on Form 1040, line 67, or Form 1040A, line 42.
	Agan' /	A

8814

Department of the Treasury Internal Revenue Service

Parents' Election To Report Child's Interest and Dividends

► See instructions on back.

OMB No. 1545-1128

2004

Attachment
Sequence No. 40

Name(s) shown on your return

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

Attach to parents' Form 1040 or Form 1040NR.

Your social security number

if yo	tion: The Federal income tax on your child's income, including qualified dividends and capital gau file a separate tax return for the child instead of making this election. This is because you car your child could take on his or her own return. For details, see Tax benefits you may not take	nnot ta	ake certain tax be			
A	Child's name (first, initial, and last)	B Child's social security number				
С	If more than one Form 8814 is attached, check here					
Pa	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	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				
Pai	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. ☐ Yes. Multiply line 8 by 10% (.10). Enter the result here and see the Note below.	9				
	e: If you checked the box on line C above, see the instructions. Otherwise, include the amount from 1040, line 43, or Form 1040NR, line 40. Be sure to check box a on Form 1040, line 43, or F			enter		

8815

Department of the Treasury Internal Revenue Service (99)

Exclusion of Interest From Series EE and I U.S. Savings Bonds Issued After 1989

(For Filers With Qualified Higher Education Expenses)

▶ Attach to Form 1040 or Form 1040A.

OMB No. 1545-1173

2004

Attachment

Name(s) shown on return

Attachment Sequence No. 57 Your social security number

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

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

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

Who May Take the Exclusion

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

- 1. You cashed qualified U.S. savings bonds in 2004 that were issued after 1989. $\,$
- 2. You paid qualified higher education expenses in 2004 for yourself, your spouse, or your dependents.
 - 3. Your filing status is any status except married filing separately.
- 4. Your modified AGI (adjusted gross income) is less than: \$74,850 if single or head of household; \$119,750 if married filing jointly or qualifying widow(er). See the instructions for line 9 to figure your modified AGI.

U.S. Savings Bonds That Qualify for Exclusion

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

Recordkeeping Requirements

Keep the following records to verify interest you exclude.

- Bills, receipts, canceled checks, or other documents showing you paid qualified higher education expenses in 2004.
- A written record of each post-1989 series EE or I bond that you cash. Your record must include the serial number, issue date, face value, and total redemption proceeds (principal and interest) of each bond. You may use Form 8818, Optional Form To Record Redemption of Series EE and I U.S. Savings Bonds Issued After 1989.

Like-Kind Exchanges

(and section 1043 conflict-of-interest sales)

► Attach to your tax return.

OMB No. 1545-1190

2004

Attachment
Sequence No. 109

Department of the Treasury Internal Revenue Service

Name(s) shown on tax return

Identifying number

Da	Information on the Like Kind Evelopme			
Pai				
	Note: If the property described on line 1 or line 2 is real or personal property located outside the Unite			_
1	Description of like-kind property given up ▶			
2	Description of like-kind property received ▶			
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 (see			
	instructions for 45-day written notice requirement) (month, day, year)	5	/ /	
6	Date you actually received the like-kind property from other party (month, day, year) (see instructions)	6	/	
7	Was the exchange of the property given up or received made with a related party, either directly (such as through an intermediary) (see instructions)? If "Yes," complete Part II. If "No," go to Part			∏No
Par	t II Related Party Exchange Information		103	
8	Name of related party Relationship to you	Rela	ted party's identifying	number
	Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)			
9	During this tax year (and before the date that is 2 years after the last transfer of property that wa	s nar	t of the	
	exchange), did the related party directly or indirectly (such as through an intermediary) sell or dis			_
	part of the like-kind property received from you in the exchange?		⊔Yes	∐No
10	During this tax year (and before the date that is 2 years after the last transfer of property that was	s par	t of the	
	exchange), did you sell or dispose of any part of the like-kind property you received?			∐No
	If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 1 year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this	0 are	"No" and this is n 's tay return the de	ot the
	gain or (loss) from line 24 unless one of the exceptions on line 11 applies.	year	s tax return the de	reneu
11	If one of the exceptions below applies to the disposition, check the applicable box:			
	☐ 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 disposition was an involuntary conversion.	he ex	change.	
С	$\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ $	on ha	ad tax avoidance	as its
Do	principal purpose. If this box is checked, attach an explanation (see instructions).	Daa	airead	
Pai	t III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Caution: If you transferred and received (a) more than one group of like-kind properties or (b) cash of			anorti.
	see Reporting of multi-asset exchanges in the instructions.	Ollie	r (not like-kina) pro	operty,
	Note: Complete lines 12 through 14 only if you gave up property that was not like-kind. Otherw.	ise. a	o to line 15.	
12		, 3		
	Adjusted basis of other property given up			
14	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the			
	gain or (loss) in the same manner as if the exchange had been a sale	14		
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced			
	(but not below zero) by any exchange expenses you incurred (see instructions)	15		
16	FMV of like-kind property you received	16 17		+
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 25	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23.	24 25		
20	Dubio of line-kind property received. Subtract line to front the built of lines to and 25.	40		

Empowerment Zone and Renewal Community Employment Credit

► Attach to your tax return.

OMB No. 1545-1444

2004

Attachment
Sequence No. 99

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

Identifying number

Pai	rt I Current Year Credit							
1	Enter the total qualified wages paid or incurred during calendar year 2004 only (s	ee instructions)						
а	Qualified empowerment zone wages							
b	Qualified renewal community wages	41						
2	Add lines 1a and 1b. You must subtract this amount from your deduction for sala	` ' -						
3	Form 8844 If you are a— Then enter the total of the current year credits fi							
	credits from a Shareholder Schedule K-1 (Form 1120S), box 13, code G, H,							
	pass-through b Partner Schedule K-1 (Form 1065), box 15, code G, H, G							
	entities: c Beneficiary Schedule K-1 (Form 1041), line 14							
	d Patron Written statement from cooperative							
4	Add lines 2 and 3	· •						
5	Empowerment zone and renewal community employment credit included on line	4 from passive						
	activities (see instructions)							
6	Subtract line 5 from line 4	6						
7	Passive activity credit allowed for 2004 (see instructions)							
8	Carryforward of empowerment zone and renewal community employment credit to 2							
9	Carryback of empowerment zone and renewal community employment credit from 2005 (see instructions) 9						
10	Current year credit. Add lines 6 through 9. (S corporations, partnerships, estate							
Dou	cooperatives, see instructions.)	10						
Par	rt II Allowable Credit							
11	Regular tax before credits:							
•	• Individuals. Enter the amount from Form 1040, line 43							
•	Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A,							
	Part I, line 1; or the applicable line of your return							
•	Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines							
	1b, or the amount from the applicable line of your return	· · · J						
12	Alternative minimum tax:							
•	Individuals. Enter the amount from Form 6251, line 35							
•	Corporations. Enter the amount from Form 4626, line 14	• • •						
40	Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56	· · · · · · · · · · · · · · · · · · ·						
13	Add lines 11 and 12							
14a	Torongii tax credit							
	ordital form form form, miles 47 timodern or							
c d	14d							
e	Qualified electric vehicle credit (Form 8834, line 20)							
	Add lines 14a through 14e	14f						
15	Net income tax. Subtract line 14f from line 13. If zero, skip lines 16 through 22 and enter							
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-							
22	General business credit (see instructions)							
23	Subtract line 22 from line 21							
24	Credit allowed for the current year. Enter the smaller of line 10 or line 23 here and on Form 10							
	1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the app							
	return. If line 23 is smaller than line 10, see instructions							

Department of the Treasury

Internal Revenue Service

Archer MSAs and Long-Term Care Insurance Contracts

► Attach to Form 1040.

► See separate instructions.

OMB No. 1545-1561

2004

Attachment
Seguence No. 39

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 2004? **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 2a If married, did your spouse or spouse's employer make contributions to your spouse's Archer MSA for 2004? 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 2004 3 3 Archer MSA contributions you made for 2004, including those made from January 1, 2005, through April 15, 2005, that were for 2004. Do not include rollovers (see page 4 of the instructions) 4 5 Compensation (see page 3 of the instructions) from the employer maintaining the high deductible health plan. (If self-employed, enter your earned income from the trade or business under which 6 the high deductible health plan was established.) Archer MSA deduction. Enter the smallest of line 4, 5, or 6. Also include this amount in the total on Form 1040, line 35. On the dotted line next to line 35, 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 2004 from all Archer MSAs (see page 4 of 8a **b** Distributions included on line 8a that you rolled over to another Archer MSA or a health savings account. Also include any excess contributions (and the earnings on those excess contributions) included on 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). 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 b Additional 15% tax (see page 4 of the instructions). Enter 15% (.15) of the distributions included on line 10 that are subject to the additional 15% tax. Also include this amount in the total on Form 1040, line 62. On the dotted line next to line 62, enter "MSA" and the amount Medicare Advantage MSA Distributions. If you are filing jointly and both you and your spouse received distributions in 2004 from a Medicare Advantage MSA, complete a separate Section B for each spouse (see page 5 of the instructions). Total distributions you received in 2004 from all Medicare Advantage MSAs (see page 5 of the 12 12 13 13 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 15a If any of the distributions included on line 14 meet any of the Exceptions to the Additional b Additional 50% tax (see page 5 of the instructions). Also include this amount in the total on

Cat. No. 24091H

15b

Form 1040, line 62. On the dotted line next to line 62, enter "Med MSA" and the amount

Social security number of policyholder >

Section C. Long-Term Care (LTC) Insurance Contracts. See Filing Requirements for Section C on page 6 of the instructions before completing this section. **16a** Name of insured ▶ ______ **b** Social security number of insured ▶ ____ In 2004, did anyone other than you receive payments on a per diem or other periodic basis under a qualified LTC insurance contract covering the insured or receive accelerated death benefits under a life insurance □ No ☐ No Note: If "Yes" and the only payments you received in 2004 were accelerated death benefits that were paid to you because the insured was terminally ill, skip lines 19 through 27 and enter -0- on line 28. Gross LTC payments received on a per diem or other periodic basis. Enter the total of the amounts from box 1 of all Forms 1099-LTC you received with respect to the insured on which the "Per 19 Caution: Do not use lines 20 through 28 to figure the taxable amount of benefits paid under an LTC insurance contract that is not a qualified LTC insurance contract. Instead, if the benefits are not excludable from your income (for example, if the benefits are not paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Form 1040, line 21. 20 Enter the part of the amount on line 19 that is from qualified LTC insurance contracts . . . 20 Accelerated death benefits received on a per diem or other periodic basis. Do not include any 21 21 amounts you received because the insured was terminally ill (see page 7 of the instructions) . 22 22 Note: If you checked "Yes" on line 17 above, see Multiple Payees on page 7 of the instructions before completing lines 23 through 27. 23 23 Multiply \$230 by the number of days in the LTC period Costs incurred for qualified LTC services provided for the insured 24 during the LTC period (see page 7 of the instructions) 25 Enter the larger of line 23 or line 24 25 Reimbursements for qualified LTC services provided for the insured 26 26 Caution: If you received any reimbursements from LTC contracts issued before August 1, 1996, see page 7 of the instructions. 27 27 Per diem limitation. Subtract line 26 from line 25 Taxable payments. Subtract line 27 from line 22. 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 "LTC" and

28

Department of the Treasury Internal Revenue Service (99)

Education Credits (Hope and Lifetime Learning Credits)

► See instructions.

► Attach to Form 1040 or Form 1040A.

OMB No. 1545-1618

2004

Attachment
Sequence No. 50

Name(s) shown on return

Your social security number

	19) for the same student		nt and the tunic	on ar	ia iees (deauci	1011	(FOIIII IC	140, 1	irie 27	, or Form it)40A,
Pa		ution: You cannot to	ake the Hope o	redit	for mo	re thai	n 2 t	ax years	for	the s a	me student	<u>.</u>
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 (se instructions). I not enter mo than \$2,000 f each student	Do re or	smalle amo colum	nter the er of the ount in (c) con,000	the (e) Subtra column (d) f column (d		rom	of the amou	Enter one-half the amount in column (e)	
2	Add the amounts in co Tentative Hope credit. the lifetime learning cr	Add the amounts of	n line 2, colur							3		
Pai	t II Lifetime Learni	ng Credit										
4	Caution: You cannot take the Hope credit and the lifetime learning (a) Student's name (as shown on page 1 of your tax return) Last name (b) Student's social number (as shown on page 1 number (as shown on pag				wn on	on page expenses (s		(see				
	credit for the same student in the same year.											
5 6 7	Add the amounts on li Enter the smaller of li Tentative lifetime learn	- 440.000) and g		-	 		5 6 7		
Pa	t III Allowable Educ	ation Credits										
8	Tentative education cr	edits. Add lines 3 a	nd 7							8		
9	Enter: \$105,000 if mai household, or qualifyir		52,000 if singl			9				_		
10	Enter the amount from					10				-		
11	Subtract line 10 from any education credits					11				_		
12	Enter: \$20,000 if man household, or qualifying		0,000 if single			12						
13	If line 11 is equal to o go to line 15. If line 11 a decimal (rounded to	is less than line 12 at least three place	2, divide line 1 es)	1 by	line 12	. Ente	r the	e result	as	13	× .	
14	Multiply line 8 by line									14		
15	Enter the amount from	,	*							15		
16	Enter the total, if any, 1040A, lines 29 and 30	0								16		
17	Subtract line 16 from credits								on	17		
18	Education credits. Elline 49, or Form 1040								0, ▶	18		
	* If you are filing Form 2555								970 fc	r the a	mount to ente	r.

Department of the Treasury Internal Revenue Service

Credit for Qualified Retirement Savings Contributions

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

OMB No. 1545-1805
2004
Attachment
Sequence No. 129

Name(s) shown on return

Your social security number

Λ

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

- The amount on Form 1040, line 37, or Form 1040A, line 22, is more than \$25,000 (\$37,500 if head of household; \$50,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1987, (b) is claimed as a dependent on someone else's 2004 tax return, or (c) was a **student** (see instructions).

						(a) You		(b) Your sp	ouse
1	Traditional ar		ntributions for 2004. D		.				
_									
2) or other qualified emp						
	employee contributions, and 501(c)(18)(D) plan contributions for 2004								
	(see instructi	,							
3	Add lines 1 a	and 2			3				
4	Certain distr	ibutions recei	ved after 2001 and b	pefore the due date	,				
			our 2004 tax return						
			e both spouses' amou						
			eption						
5			If zero or less, enter						
Ŭ	Odbirdot iirio	1 110111 11110 0.	11 2010 01 1000, 011101	•					
6	In each colu	mn onter the	smaller of line 5 or \$3	2 000	6				
6	iii eacii colui	illii, eillei liie	Silialier of life 5 of ϕ	2,000					
_							7		
7	Add the amo	ounts on line 6	. If zero, stop ; you ca	innot take this credit			. 7		
8	Enter the am	ount from For	m 1040, line 37*, or F	orm 1040A, line 22.	8				
9	Enter the ap	plicable decim	al amount shown belo	ow:					
	If line 8 is— And your filing status is—								
		D 1	Married	Head of	Singl	e, Married filing			
	Over—	But not	filing jointly	household	_	eparately, or			
		over—	Enter of	on line 9—	Qual	lifying widow(er)			
		* 4.5.000	_				\dashv		
		\$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: 1	fling O in zoro otari	you connot take this	orodit				
		Note: //	f line 9 is zero, stop ; y	ou cannot take this (crean.				
40	N.A. alaka 1	7 0					10		
10	Multiply line	-					10		
11			m 1040, line 45, or Fo		11				
12	Enter the total	al of your cred	its from Form 1040, lir	nes 46 through 49, or					
	Form 1040A, lines 29 through 31								
13	Subtract line	12 from line 1	11. If zero, stop ; you	cannot take this cred	dit .		13		
14			ment savings contri			of line 10 or line	,		
			, line 50, or Form 104				14		
	10 Hore and	5.11 5.111 1040	, 00, 01 1 01111 102	10/1, 11110 02					
	*See Pub. 590	for the amount	to enter if you are filing	Form 2555, 2555-EZ, o	or 4563 or	vou are excludir	a income fr	om Puerto Rico	

Department of the Treasury Internal Revenue Service

New York Liberty Zone Business Employee Credit

► Attach to your tax return.

OMB No. 1545-1785

2004

Attachment
Sequence No. 132

Identifying number

Name(s) shown on return

1 Enter the total qualified wages paid or incurred during the tax year to New York (NY) Liberty						
Zone business employees for work performed during calendar year 2002 or 2003 who have:						
a Worked for you at least 120 hours but fewer than 400 hours \$						
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						
3 NY Liberty Zone If you are a— Then enter the NY Liberty Zone business employee credits from—						
business a Shareholder . Schedule K-1 (Form 1120S), box 13, code G, H, or N Schedule K-1 (Form 1065), box 15, code G, H, or N 3						
from pass-through c Beneficiary entities: d Patron						
7 Add Intel 2 and 0						
5 NY Liberty Zone business employee credit included on line 4 from passive activities (see instructions)						
instructional						
 Subtract line 5 from line 4						
8 Carryforward of NY Liberty Zone business employee credit to 2004						
9 Carryback of NY Liberty Zone business employee credit from 2005 (see instructions) 9						
10 Current year credit. Add lines 6 through 9. (S corporations, partnerships, estates, trusts,						
cooperatives, regulated investment companies, and real estate investment trusts, see instructions.)						
Part II Allowable Credit						
11 Regular tax before credits:						
• Individuals. Enter the amount from Form 1040, line 43						
Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A,						
Part I, line 1; or the applicable line of your return						
• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a						
and 1b, or the amount from the applicable line of your return						
12 Alternative minimum tax:						
• Individuals. Enter the amount from Form 6251, line 35						
 Corporations. Enter the amount from Form 4626, line 14						
13 Add lines 11 and 12						
14a Foreign tax credit						
b Credits from Form 1040, lines 47 through 53						
c Possessions tax credit (Form 5735, line 17 or 27)						
d Credit for fuel from a nonconventional source						
e Qualified electric vehicle credit (Form 8834, line 20)						
f Add lines 14a through 14e						
15 Net income tax. Subtract line 14f from line 13. If zero, skip lines 16 through 19 and enter -0- on line 20						
16 Net regular tax. Subtract line 14f from line 11. If zero or less, enter -0-						
17 Enter 25% (.25) of the excess, if any, of line 16 over \$25,000 (see instructions)						
18 Subtract line 17 from line 15. If zero or less, enter -0						
19 General business credit (see instructions)						
20 Oubtract line 13 from line 10. If Zero of less, effect -0-						
21 Credit allowed for the current year. Enter the smaller of line 10 or line 20 here and on Form 1040, line 54; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule						
G, line 2c; or the applicable line of your return. If line 20 is smaller than line 10, see instructions						

Health Coverage Tax Credit

Department of the Treasury

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-1807

2004

Attachment
Sequence No. 134

Name of recipient (if both spouses are recipients, complete a separate form for each spouse) Recipient's social security number Before you begin: See Definitions and Special Rules that begin on page 2. Do not complete this form if you can be claimed as a dependent on someone else's 2004 tax return. Complete This Part To See if You Are Eligible To Take This Credit Check the boxes below for each month in 2004 that all of the following statements were true on the first day of that month. You were an eligible trade adjustment assistance (TAA) recipient, alternative TAA recipient, or Pension Benefit Guaranty Corporation (PBGC) pension recipient. You were covered by a qualified health insurance plan for which you paid the premiums. • You were not entitled to Medicare Part A or enrolled in Medicare Part B. • You were not enrolled in Medicaid or State Children's Health Insurance Program (SCHIP). • You were **not** enrolled in the Federal Employees Health Benefits Program or eligible to receive benefits under the U.S. military health system (TRICARE). • You were **not** imprisoned under Federal, state, or local authority. • You were not covered by, or eligible for coverage under, any employer-sponsored health insurance plan (see instructions on page 3). February March ☐ April ☐ May June January July November December August September October **Health Coverage Tax Credit** Part II Amount paid for qualified health insurance coverage for all months checked on line 1 (see 2 instructions on page 4). Include advance payments, if any, from Form 1099-H, box 1 . . . 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 4). 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 3 4 Subtract line 3 from line 2. If zero or less, **stop**; you cannot take the credit . . . 5 Multiply line 4 by 65% (.65) and enter the result 6 Advance payments, if any, from Form 1099-H, box 1 Health coverage tax credit. Subtract line 6 from line 5. If zero or less, enter -0-. Also include

on Form 1040, line 69, or Form 1040NR, line 63, and check box c on that line .

Health Savings Accounts (HSAs)

OMB No. 1545-1911

2004

Attachment
Sequence No. 138

Department of the Treasury Internal Revenue Service

Name(s) shown on Form 1040

► Attach to Form 1040.

► See separate instructions.

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

Social security number of HSA

Attachment Sequence No. 138

Before vou beain: 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 during 2004 (see page 2 of the instructions) . . . ▶ ☐ Self-only HSA contributions you made for 2004 (or those made on your behalf), including those made from January 1, 2005, through April 15, 2005, that were for 2004. Do not include employer 2 If you were under age 55 at the end of 2004, and on the first day of every month during 2004, you were an eligible individual with the same annual deductible and coverage, enter the smaller of: • Your annual deductible (see page 3 of the instructions), or • \$2,600 (\$5,150 for family coverage). 3 All others, enter the limit from the worksheet on page 3 of the instructions Enter the amount you and your employer contributed to your Archer MSAs for 2004 from Form 8853, lines 3 and 4. If you or your spouse had family coverage under a high-deductible health plan at any time during 2004, also include any amount contributed to your spouse's Archer MSAs 4 5 If you and your spouse each have separate HSAs and had family coverage under a high-deductible health plan at any time during 2004, see the instructions on page 4 for the amount 6 If you were age 55 or older at the end of 2004, married, and you or your spouse had family coverage under a high-deductible health plan at any time during 2004, enter the additional 7 contribution amount from the worksheet on page 4 of the instructions 8 8 9 10 10 11 HSA deduction. Enter the smaller of line 2 or line 10 here and on Form 1040, line 28 . . . Caution: If line 2 is more than line 11, you may have to pay an additional tax (see page 4 of the instructions). HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, Part II complete a separate Part II for each spouse. 12a 12a Total distributions you received in 2004 from all HSAs (see page 5 of the instructions) . . . b Distributions included on line 12a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 12a that were 12b withdrawn by the due date of your return (see page 5 of the instructions) 12c 13 Taxable HSA distributions. Subtract line 13 from line 12c. If zero or less, enter -0-. Also, include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "HSA" 14

15a If any of the distributions included on line 14 meet any of the Exceptions to the Additional

b Additional 10% tax (see page 5 of the instructions). Enter 10% (.10) of the distributions included on line 14 that are subject to the additional 10% tax. Also include this amount in the total on Form 1040, line 62. On the dotted line next to line 62, enter "HSA" and the amount

15b

