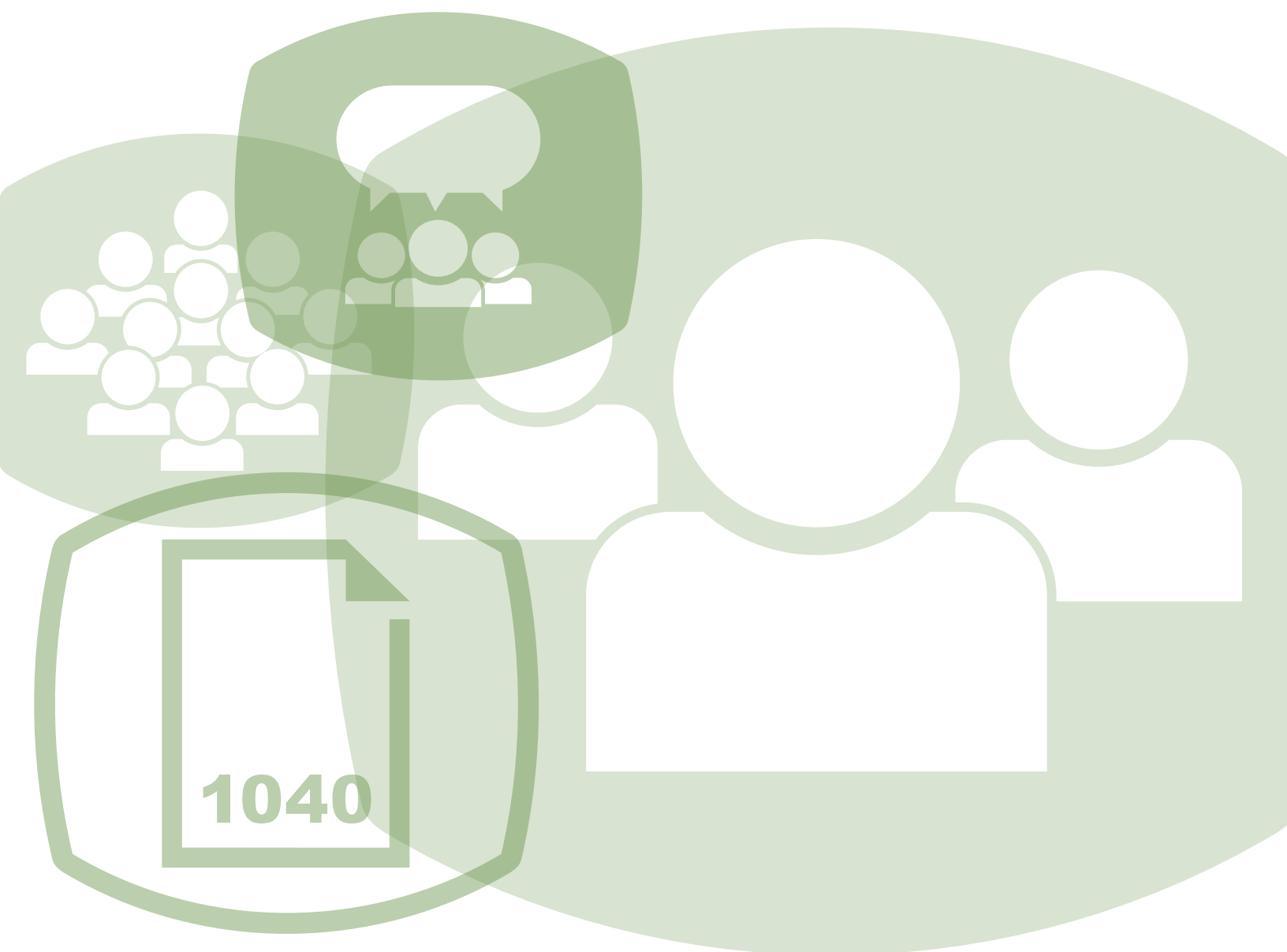




Statistics of Income

Individual Income Tax Returns Line Item Estimates

2004



www.irs.gov/taxstats

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 4797	* Form 8889
Form 4835	

* New Form for Tax Year 2004 Edition

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

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

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

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

Limitations and Guidelines for 2004 Data Line Counts

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

Item	Line number on 1040	95% confidence interval
Student loan interest deduction	26	(7,307,423 , 7,747,075)
Tuition and fees deduction	27	(4,538,536 , 4,881,970)
Moving expenses	29	(1,013,699 , 1,179,173)
One-half of self-employment tax	30	(15,754,824 , 16,085,582)
Self-employed health insurance deduction	31	(3,778,641 , 3,988,733)
Keogh and self-employed SEP and SIMPLE plan	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

Description of the Sample

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.

Label

(See instructions on page 16.)

Use the IRS label.

Otherwise, please print or type.

Presidential Election Campaign (See page 16.)

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For the year Jan. 1–Dec. 31, 2004, or other tax year beginning , 2004, ending , 20		OMB No. 1545-0074
Your first name and initial	Last name	Your social security number
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see page 16.		Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.		



You must enter your SSN(s) above.

You Spouse
☐ Yes ☐ No ☐ Yes ☐ No

Filing Status

Check only one box.

- Note.** Checking "Yes" will not change your tax or reduce your refund. Do you, or your spouse if filing a joint return, want \$3 to go to this fund? . . . ▶ ☐ Yes ☐ No
- 1 ☐ Single 4 ☐ Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
- 2 ☐ Married filing jointly (even if only one had income)
- 3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
- 5 ☐ Qualifying widow(er) with dependent child (see page 17)

Exemptions

If more than four dependents, see page 18.

6a ☐ Yourself. If someone can claim you as a dependent, do not check box 6a

b ☐ Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ☒ if qualifying child for child tax credit (see page 18)
				☐
				☐
				☐
				☐

d Total number of exemptions claimed

Boxes checked on 6a and 6b: ☐
No. of children on 6c who:
• lived with you ☐
• did not live with you due to divorce or separation (see page 18) ☐
Dependents on 6c not entered above ☐
Add numbers on lines above ▶ ☐

Income

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

If you did not get a W-2, see page 19.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	
8a	Taxable interest. Attach Schedule B if required	8a	
b	Tax-exempt interest. Do not include on line 8a	8b	
9a	Ordinary dividends. Attach Schedule B if required	9a	
b	Qualified dividends (see page 20)	9b	
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 20)	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐	13	
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions	15a	
b	Taxable amount (see page 22)	15b	
16a	Pensions and annuities	16a	
b	Taxable amount (see page 22)	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits	20a	
b	Taxable amount (see page 24)	20b	
21	Other income. List type and amount (see page 24)	21	
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)	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	IRA deduction (see page 26)	25	
26	Student loan interest deduction (see page 28)	26	
27	Tuition and fees deduction (see page 29)	27	
28	Health savings account deduction. Attach Form 8889	28	
29	Moving expenses. Attach Form 3903	29	
30	One-half of self-employment tax. Attach Schedule SE	30	
31	Self-employed health insurance deduction (see page 30)	31	
32	Self-employed SEP, SIMPLE, and qualified plans	32	
33	Penalty on early withdrawal of savings	33	
34a	Alimony paid b Recipient's SSN ▶	34a	
35	Add lines 23 through 34a	35	
36	Subtract line 35 from line 22. This is your adjusted gross income ▶	36	

Tax and Credits**Standard Deduction for—**

• People who checked any box on line 38a or 38b or who can be claimed as a dependent, see page 31.

• All others:
Single or Married filing separately, \$4,850

Married filing jointly or Qualifying widow(er), \$9,700

Head of household, \$7,150

37	Amount from line 36 (adjusted gross income)	37	
38a	Check ☐ You were born before January 2, 1940, ☐ Blind. Total boxes		
	if: ☐ Spouse was born before January 2, 1940, ☐ Blind. checked ▶ 38a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here ▶ 38b		
39	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	39	
40	Subtract line 39 from line 37	40	
41	If line 37 is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on line 6d. If line 37 is over \$107,025, see the worksheet on page 33	41	
42	Taxable income. Subtract line 41 from line 40. If line 41 is more than line 40, enter -0-	42	
43	Tax (see page 33). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972	43	
44	Alternative minimum tax (see page 35). Attach Form 6251	44	
45	Add lines 43 and 44	45	
46	Foreign tax credit. Attach Form 1116 if required	46	
47	Credit for child and dependent care expenses. Attach Form 2441	47	
48	Credit for the elderly or the disabled. Attach Schedule R	48	
49	Education credits. Attach Form 8863	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit (see page 37)	51	
52	Adoption credit. Attach Form 8839	52	
53	Credits from: a ☐ Form 8396 b ☐ Form 8859	53	
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	
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	
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	
63	Federal income tax withheld from Forms W-2 and 1099	63	
64	2004 estimated tax payments and amount applied from 2003 return	64	
65a	Earned income credit (EIC)	65a	
b	Nontaxable combat pay election ▶ 65b		
66	Excess social security and tier 1 RRTA tax withheld (see page 54)	66	
67	Additional child tax credit. Attach Form 8812	67	
68	Amount paid with request for extension to file (see page 54)	68	
69	Other payments from: a ☐ Form 2439 b ☐ Form 4136 c ☐ Form 8885	69	
70	Add lines 63, 64, 65a, and 66 through 69. These are your total payments	70	
71	If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpaid	71	
72a	Amount of line 71 you want refunded to you	72a	
▶ b	Routing number	▶ c Type: ☐ Checking ☐ Savings	
▶ d	Account number		
73	Amount of line 71 you want applied to your 2005 estimated tax ▶	73	
74	Amount you owe. Subtract line 70 from line 62. For details on how to pay, see page 55 ▶	74	
75	Estimated tax penalty (see page 55)	75	

Other Taxes**Payments**

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See page 54 and fill in 72b, 72c, and 72d.

Amount You Owe**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see page 56)? ☐ **Yes.** Complete the following. ☐ **No**

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

Sign Here

Joint return? See page 17. Keep a copy for your records.

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

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

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed ☐	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no. ()	

Label

(See instructions on page 16.)

Use the IRS label.

Otherwise, please print or type.

Presidential Election Campaign
(See page 16.)L
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For the year Jan. 1–Dec. 31, 2004, or other tax year beginning , 2004, ending , 20

OMB No. 1545-0074

Your first name and initial

Last name

Your social security number

If a joint return, spouse's first name and initial

Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see page 16.

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.

▲ Important! ▲

You must enter your SSN(s) above.

You Spouse
☐ Yes ☐ No ☐ Yes ☐ No**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? . . . ▶

Filing Status

Check only one box.

- 1 ☐ Single
- 2 ☐ Married filing jointly (even if only one had income)
- 3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
- 4 ☐ Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
- 5 ☐ Qualifying widow(er) with dependent child (see page 17)

Exemptions

If more than four dependents, see page 18.

- 6a ☐ Yourself. If someone can claim you as a dependent, do not check box 6a
- b ☐ Spouse
- c Dependents:
- | (1) First name | Last name | (2) Dependent's social security number | (3) Dependent's relationship to you | (4) ☒ if qualifying child for child tax credit (see page 18) |
|----------------|-----------|--|-------------------------------------|--|
| | | | | ☐ |
| | | | | ☐ |
| | | | | ☐ |
| | | | | ☐ |
- d Total number of exemptions claimed
- Boxes checked on 6a and 6b
- No. of children on 6c who:
- lived with you
 - did not live with you due to divorce or separation (see page 18)
- Dependents on 6c not entered above
- Add numbers on lines above ▶

Income

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

If you did not get a W-2, see page 19.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	
8a	Taxable interest. Attach Schedule B if required	8a	
b	Tax-exempt interest. Do not include on line 8a	8b	
9a	Ordinary dividends. Attach Schedule B if required	9a	
b	Qualified dividends (see page 20)	9b	
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 20)	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐	13	
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions	15a	
b	Taxable amount (see page 22)	15b	
16a	Pensions and annuities	16a	
b	Taxable amount (see page 22)	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits	20a	
b	Taxable amount (see page 24)	20b	
21	Other income. List type and amount (see page 24)	21	
22	Add the amounts in the far right column for lines 7 through 21. This is your total income ▶	22	
23	Educator expenses (see page 26)	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	IRA deduction (see page 26)	25	
26	Student loan interest deduction (see page 28)	26	
27	Tuition and fees deduction (see page 29)	27	
28	Health savings account deduction. Attach Form 8889	28	
29	Moving expenses. Attach Form 3903	29	
30	One-half of self-employment tax. Attach Schedule SE	30	
31	Self-employed health insurance deduction (see page 30)	31	
32	Self-employed SEP, SIMPLE, and qualified plans	32	
33	Penalty on early withdrawal of savings	33	
34a	Alimony paid b Recipient's SSN ▶	34a	
35	Add lines 23 through 34a	35	
36	Subtract line 35 from line 22. This is your adjusted gross income ▶	36	

Adjusted Gross Income

Tax and Credits**Standard Deduction for—**

• People who checked any box on line 38a or 38b or who can be claimed as a dependent, see page 31.

• All others:
Single or Married filing separately, \$4,850

Married filing jointly or Qualifying widow(er), \$9,700

Head of household, \$7,150

37	Amount from line 36 (adjusted gross income)	37	
38a	Check ☐ You were born before January 2, 1940, ☐ Blind. Total boxes		
	if: ☐ Spouse was born before January 2, 1940, ☐ Blind. checked ▶ 38a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here ▶ 38b		
39	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	39	
40	Subtract line 39 from line 37	40	
41	If line 37 is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on line 6d. If line 37 is over \$107,025, see the worksheet on page 33	41	
42	Taxable income. Subtract line 41 from line 40. If line 41 is more than line 40, enter -0-	42	
43	Tax (see page 33). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972	43	
44	Alternative minimum tax (see page 35). Attach Form 6251	44	
45	Add lines 43 and 44	45	
46	Foreign tax credit. Attach Form 1116 if required	46	
47	Credit for child and dependent care expenses. Attach Form 2441	47	
48	Credit for the elderly or the disabled. Attach Schedule R	48	
49	Education credits. Attach Form 8863	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit (see page 37)	51	
52	Adoption credit. Attach Form 8839	52	
53	Credits from: a ☐ Form 8396 b ☐ Form 8859	53	
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	
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	
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	
63	Federal income tax withheld from Forms W-2 and 1099	63	
64	2004 estimated tax payments and amount applied from 2003 return	64	
65a	Earned income credit (EIC)	65a	
b	Nontaxable combat pay election ▶ 65b		
66	Excess social security and tier 1 RRTA tax withheld (see page 54)	66	
67	Additional child tax credit. Attach Form 8812	67	
68	Amount paid with request for extension to file (see page 54)	68	
69	Other payments from: a ☐ Form 2439 b ☐ Form 4136 c ☐ Form 8885	69	
70	Add lines 63, 64, 65a, and 66 through 69. These are your total payments	70	
71	If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpaid	71	
72a	Amount of line 71 you want refunded to you	72a	
b	Routing number	c	Type: ☐ Checking ☐ Savings
d	Account number		
73	Amount of line 71 you want applied to your 2005 estimated tax ▶	73	
74	Amount you owe. Subtract line 70 from line 62. For details on how to pay, see page 55 ▶	74	
75	Estimated tax penalty (see page 55)	75	

Other Taxes**Payments**

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See page 54 and fill in 72b, 72c, and 72d.

Amount You Owe**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see page 56)? ☐ **Yes.** Complete the following. ☐ **No**

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

Sign Here

Joint return? See page 17. Keep a copy for your records.

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

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

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed ☐	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no. ()	

Label

(See instructions on page 16.)

Use the IRS label.

Otherwise, please print or type.

Presidential Election Campaign (See page 16.)

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R
E

For the year Jan. 1–Dec. 31, 2004, or other tax year beginning , 2004, ending , 20		OMB No. 1545-0074
Your first name and initial	Last name	Your social security number
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see page 16.		Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.		

▲ Important! ▲
You must enter your SSN(s) above.

Filing Status

Check only one box.

- Note.** Checking "Yes" will not change your tax or reduce your refund. Do you, or your spouse if filing a joint return, want \$3 to go to this fund? . . . ▶ ☐ Yes ☐ No ☐ Yes ☐ No
- 1 ☐ Single
- 2 ☐ Married filing jointly (even if only one had income)
- 3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
- 4 ☐ Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
- 5 ☐ Qualifying widow(er) with dependent child (see page 17)

Exemptions

If more than four dependents, see page 18.

6a ☐ Yourself. If someone can claim you as a dependent, do not check box 6a

b ☐ Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ☒ if qualifying child for child tax credit (see page 18)
				☐
				☐
				☐
				☐

d Total number of exemptions claimed

Boxes checked on 6a and 6b

No. of children on 6c who:

- lived with you
- did not live with you due to divorce or separation (see page 18)

Dependents on 6c not entered above

Add numbers on lines above ▶

Income

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

If you did not get a W-2, see page 19.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	
8a	Taxable interest. Attach Schedule B if required	8a	
b	Tax-exempt interest. Do not include on line 8a	8b	
9a	Ordinary dividends. Attach Schedule B if required	9a	
b	Qualified dividends (see page 20)	9b	
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 20)	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐	13	
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions	15a	
b	Taxable amount (see page 22)	15b	
16a	Pensions and annuities	16a	
b	Taxable amount (see page 22)	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits	20a	
b	Taxable amount (see page 24)	20b	
21	Other income. List type and amount (see page 24)	21	
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)	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	IRA deduction (see page 26)	25	
26	Student loan interest deduction (see page 28)	26	
27	Tuition and fees deduction (see page 29)	27	
28	Health savings account deduction. Attach Form 8889	28	
29	Moving expenses. Attach Form 3903	29	
30	One-half of self-employment tax. Attach Schedule SE	30	
31	Self-employed health insurance deduction (see page 30)	31	
32	Self-employed SEP, SIMPLE, and qualified plans	32	
33	Penalty on early withdrawal of savings	33	
34a	Alimony paid b Recipient's SSN ▶	34a	
35	Add lines 23 through 34a	35	
36	Subtract line 35 from line 22. This is your adjusted gross income ▶	36	

Tax and Credits**Standard Deduction for—**

• People who checked any box on line 38a or 38b or who can be claimed as a dependent, see page 31.

• All others:
Single or Married filing separately, \$4,850

Married filing jointly or Qualifying widow(er), \$9,700

Head of household, \$7,150

37	Amount from line 36 (adjusted gross income)	37	
38a	Check ☐ You were born before January 2, 1940, ☐ Blind. Total boxes ☐ if: ☐ Spouse was born before January 2, 1940, ☐ Blind. checked 38a ☐		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here 38b ☐		
39	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	39	
40	Subtract line 39 from line 37	40	
41	If line 37 is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on line 6d. If line 37 is over \$107,025, see the worksheet on page 33	41	
42	Taxable income. Subtract line 41 from line 40. If line 41 is more than line 40, enter -0-	42	
43	Tax (see page 33). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972	43	
44	Alternative minimum tax (see page 35). Attach Form 6251	44	
45	Add lines 43 and 44	45	
46	Foreign tax credit. Attach Form 1116 if required	46	
47	Credit for child and dependent care expenses. Attach Form 2441	47	
48	Credit for the elderly or the disabled. Attach Schedule R	48	
49	Education credits. Attach Form 8863	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit (see page 37)	51	
52	Adoption credit. Attach Form 8839	52	
53	Credits from: a ☐ Form 8396 b ☐ Form 8859	53	
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	
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	
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	
63	Federal income tax withheld from Forms W-2 and 1099	63	
64	2004 estimated tax payments and amount applied from 2003 return	64	
65a	Earned income credit (EIC)	65a	
b	Nontaxable combat pay election 65b		
66	Excess social security and tier 1 RRTA tax withheld (see page 54)	66	
67	Additional child tax credit. Attach Form 8812	67	
68	Amount paid with request for extension to file (see page 54)	68	
69	Other payments from: a ☐ Form 2439 b ☐ Form 4136 c ☐ Form 8885	69	
70	Add lines 63, 64, 65a, and 66 through 69. These are your total payments	70	
71	If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpaid	71	
72a	Amount of line 71 you want refunded to you	72a	
b	Routing number	c	Type: ☐ Checking ☐ Savings
d	Account number		
73	Amount of line 71 you want applied to your 2005 estimated tax	73	
74	Amount you owe. Subtract line 70 from line 62. For details on how to pay, see page 55	74	
75	Estimated tax penalty (see page 55)	75	

Payments

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See page 54 and fill in 72b, 72c, and 72d.

Amount You Owe**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see page 56)? ☐ **Yes.** Complete the following. ☐ **No**

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

Sign Here

Joint return? See page 17. Keep a copy for your records.

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

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

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed ☐	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no. ()	

Label (See page 18.) Use the IRS label. Otherwise, please print or type.

Label HERE

Your first name and initial Last name

If a joint return, spouse's first name and initial Last name

Home address (number and street). If you have a P.O. box, see page 18. Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 18.

OMB No. 1545-0085

Your social security number

Spouse's social security number

▲ Important! ▲ You must enter your SSN(s) above.

Presidential Election Campaign (See page 18.)

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

Yes No Yes No

Filing status Check only one box.

1 Single

2 Married filing jointly (even if only one had income)

3 Married filing separately. Enter spouse's SSN above and full name here.

4 Head of household (with qualifying person). (See page 19.) If the qualifying person is a child but not your dependent, enter this child's name here.

5 Qualifying widow(er) with dependent child (see page 19)

Exemptions

6a Yourself. If someone can claim you as a dependent, do not check box 6a.

b Spouse

c Dependents:

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) If qualifying child for child tax credit (see page 21)
			☐
			☐
			☐
			☐
			☐
			☐

If more than six dependents, see page 20.

Boxes checked on 6a and 6b

No. of children on 6c who:

- lived with you
- did not live with you due to divorce or separation (see page 21)

Dependents on 6c not entered above

Add numbers on lines above

d Total number of exemptions claimed.

Income

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

If you did not get a W-2, see page 22.

Enclose, but do not attach, any payment.

7 Wages, salaries, tips, etc. Attach Form(s) W-2. 7

8a Taxable interest. Attach Schedule 1 if required. 8a

b Tax-exempt interest. Do not include on line 8a. 8b

9a Ordinary dividends. Attach Schedule 1 if required. 9a

b Qualified dividends (see page 23). 9b

10 Capital gain distributions (see page 23). 10

11a IRA distributions. 11a

11b Taxable amount (see page 23). 11b

12a Pensions and annuities. 12a

12b Taxable amount (see page 24). 12b

13 Unemployment compensation and Alaska Permanent Fund dividends. 13

14a Social security benefits. 14a

14b Taxable amount (see page 26). 14b

15 Add lines 7 through 14b (far right column). This is your total income. 15

Adjusted gross income

16 Educator expenses (see page 26). 16

17 IRA deduction (see page 26). 17

18 Student loan interest deduction (see page 29). 18

19 Tuition and fees deduction (see page 29). 19

20 Add lines 16 through 19. These are your total adjustments. 20

21 Subtract line 20 from line 15. This is your adjusted gross income. 21

Label

(See page 11.)

**Use the IRS
label.**Otherwise,
please print
or type.**Presidential
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Your first name and initial

Last name

If a joint return, spouse's first name and initial

Last name

Home address (number and street). If you have a P.O. box, see page 11.

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 11.

Your social security number

Spouse's social security number

▲ Important! ▲You **must** enter your
SSN(s) above.**Note.** Checking "Yes" will not change your tax or reduce your refund.

Do you, or your spouse if a joint return, want \$3 to go to this fund? ▶

You	Spouse
☐ Yes ☐ No	☐ Yes ☐ No

Income**Attach
Form(s) W-2
here.**Enclose, but
do not attach,
any payment.**Note.** You
must check
Yes or No. }**1** Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2.
Attach your Form(s) W-2.

1

2 Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.

2

3 Unemployment compensation and Alaska Permanent Fund dividends
(see page 13).

3

4 Add lines 1, 2, and 3. This is your **adjusted gross income**.

4

5 Can your parents (or someone else) claim you on their return?

Yes.	Enter amount from	No.	If single , enter \$7,950.
☐	worksheet on back.	☐	If married filing jointly , enter \$15,900. See back for explanation.

5

6 Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-.
This is your **taxable income**.

▶ 6

**Payments
and tax****7** Federal income tax withheld from box 2 of your Form(s) W-2.

7

8a Earned income credit (EIC).

8a

b Nontaxable combat pay election.

8b

9 Add lines 7 and 8a. These are your **total payments**.

▶ 9

10 Tax. Use the amount on **line 6 above** to find your tax in the tax table on pages
24–32 of the booklet. Then, enter the tax from the table on this line.

10

RefundHave it directly
deposited! See
page 18 and fill
in 11b, 11c,
and 11d.**11a** If line 9 is larger than line 10, subtract line 10 from line 9. This is your **refund**.

▶ 11a

▶ **b** Routing number▶ **c** Type: ☐ Checking ☐ Savings▶ **d** Account number**Amount
you owe****12** If line 10 is larger than line 9, subtract line 9 from line 10. This is
the **amount you owe**. For details on how to pay, see page 19.

▶ 12

**Third party
designee**Do you want to allow another person to discuss this return with the IRS (see page 19)? ☐ **Yes.** Complete the following. ☐ **No**Designee's
name ▶Phone
no. ▶ ()Personal identification
number (PIN) ▶**Sign
here**Joint return?
See page 11.
Keep a copy
for your
records.

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

Your signature

Date

Your occupation

Daytime phone number

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

Date

Spouse's occupation

**Paid
preparer's
use only**Preparer's
signature ▶

Date

Check if
self-employed ☐

Preparer's SSN or PTIN

Firm's name (or
yours if self-employed),
address, and ZIP code ▶

EIN

Phone no. ()

Schedule 1

(Form 1040A)

Interest and Ordinary Dividends for Form 1040A Filers

(99)

2004

OMB No. 1545-0085

Name(s) shown on Form 1040A

Your social security number

Part I

Interest

(See back of schedule and the instructions for Form 1040A, line 8a.)

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.

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see back of schedule and list this interest first. Also, show that buyer's social security number and address.

Amount

[illegible]

- 2** Add the amounts on line 1.

2

- 3** Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815.

3

- 4** Subtract line 3 from line 2. Enter the result here and on Form 1040A, line 8a.

4

Part II

Ordinary dividends

(See back of schedule and the instructions for Form 1040A, line 9a.)

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, enter the firm's name and the ordinary dividends shown on that form.

- 5** List name of payer.

Amount

[illegible]

- 6** 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 1040A

Your social security number

Before you begin: You need to understand the following terms. See **Definitions** on page 1 of the separate instructions.

• **Dependent Care Benefits**

• **Qualifying Person(s)**

• **Qualified Expenses**

Part I

Persons or organizations who provided the care

You **must** complete this part.

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)

(If you need more space, use the bottom of page 2.)

Did you receive dependent care benefits?

No

Complete only Part II below.

Yes

Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you must use Form 1040. See **Schedule H** and its instructions for details.

Part II

Credit for child and dependent care expenses

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

(a) Qualifying person's name	(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2004 for the person listed in column (a)
First Last		

3 Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 26.

3

4 Enter your **earned income**. See the instructions.

4

5 If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4.

5

6 Enter the **smallest** of line 3, 4, or 5.

6

7 Enter the amount from Form 1040A, line 22.

7

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7.

If line 7 is:

Over	But not over	Decimal amount is
\$0—15,000		.35
15,000—17,000		.34
17,000—19,000		.33
19,000—21,000		.32
21,000—23,000		.31
23,000—25,000		.30
25,000—27,000		.29
27,000—29,000		.28

If line 7 is:

Over	But not over	Decimal amount is
\$29,000—31,000		.27
31,000—33,000		.26
33,000—35,000		.25
35,000—37,000		.24
37,000—39,000		.23
39,000—41,000		.22
41,000—43,000		.21
43,000—No limit		.20

8

×

9 Multiply **line 6** by the decimal amount on line 8. If you paid 2003 expenses in 2004, see the instructions.

9

10 Enter the amount from Form 1040A, line 28.

10

11 Credit for child and dependent care expenses. Enter the **smaller** of line 9 or line 10 here and on Form 1040A, line 29.

11

Part III**Dependent care benefits**

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.	12		
13	Enter the amount forfeited, if any. See the instructions.	13		
14	Subtract line 13 from line 12.	14		
15	Enter the total amount of qualified expenses incurred in 2004 for the care of the qualifying person(s).	15		
16	Enter the smaller of line 14 or 15.	16		
17	Enter your earned income . See the instructions.	17		
18	Enter the amount shown below that applies to you. • If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see the instructions for the amount to enter. • All others, enter the amount from line 17.	18		
19	Enter the smallest of line 16, 17, or 18.	19		
20	Excluded benefits. Enter here the smaller of the following: • The amount from line 19 or • \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 18).	20		
21	Taxable benefits. Subtract line 20 from line 14. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB."	21		
To claim the child and dependent care credit, complete lines 22–26 below.				
22	Enter \$3,000 (\$6,000 if two or more qualifying persons).	22		
23	Enter the amount from line 20.	23		
24	Subtract line 23 from line 22. If zero or less, stop . You cannot take the credit. Exception. If you paid 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		

Schedule 3
(Form 1040A)

Department of the Treasury—Internal Revenue Service

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

(99) **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 **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 the separate instructions for Schedule 3.

TIP 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
Qualifying widow(er)

1 You were 65 or older **1** ☐

2 You were under 65 and you retired on permanent
and total disability **2** ☐

3 Both spouses were 65 or older **3** ☐

4 Both spouses were under 65, but only one spouse
retired on permanent and total disability **4** ☐

5 Both spouses were under 65, and both retired on
permanent and total disability. **5** ☐

Married filing
jointly

6 One spouse was 65 or older, and the other spouse
was under 65 and retired on permanent and total
disability **6** ☐

7 One spouse was 65 or older, and the other spouse
was under 65 and **not** retired on permanent and
total disability **7** ☐

Married filing
separately

8 You were 65 or older and you lived apart from
your spouse for all of 2004 **8** ☐

9 You were under 65, you retired on permanent and
total disability, and you lived apart from your
spouse for all of 2004 **9** ☐

**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.

- 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 in 2004, check this box ☐
 - 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

10	If you checked (in Part I): Box 1, 2, 4, or 7 \$5,000 Box 3, 5, or 6 \$7,500 Box 8 or 9 \$3,750	Enter: 10			
Did you check box 2, 4, 5, 6, or 9 in Part I? — Yes —> You must complete line 11. — No —> Enter the amount from line 10 on line 12 and go to line 13.					
11	If you checked (in Part I): - Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. - Box 2, 4, or 9, enter your taxable disability income. - Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.	TIP For more details on what to include on line 11, see the instructions.	11		
12	If you completed line 11, enter the smaller of line 10 or line 11; all others , enter the amount from line 10.	12			
13	Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2004.				
a	Nontaxable part of social security benefits and Nontaxable part of railroad retirement benefits treated as social security (see the instructions). 13a				
b	Nontaxable veterans' pensions and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see the instructions). 13b				
c	Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c. 13c				
14	Enter the amount from Form 1040A, line 22.	14			
15	If you checked (in Part I): Box 1 or 2 \$7,500 Box 3, 4, 5, 6, or 7 \$10,000 Box 8 or 9 \$5,000	Enter: 15			
16	Subtract line 15 from line 14. If zero or less, enter -0-.	16			
17	Enter one-half of line 16.	17			
18	Add lines 13c and 17.	18			
19	Subtract line 18 from line 12. If zero or less, stop ; you cannot take the credit. Otherwise, go to line 20.	19			
20	Multiply line 19 by 15% (.15).	20			
21	Enter the amount from Form 1040A, line 28, minus any amount on Form 1040A, line 29.	21			
22	Credit for the elderly or the disabled. Enter the smaller of line 20 or line 21 here and on Form 1040A, line 30.	22			

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**

Name(s) shown on Form 1040

Your social security number

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

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

Your social security number

Schedule B—Interest and Ordinary Dividends

Attachment
Sequence No. **08**

Part I Interest

(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 shown on that form.

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address ►

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There are approximately 20 lines visible. The paper appears to be a standard notebook page.

- 2 Add the amounts on line 1
- 3 Excludable interest on series EE and I U.S. savings bonds issued after 1989.
Attach Form 8815
- 4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a ►

Note. If line 4 is over \$1,500, you must complete Part III.

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.

- 5 List name of payer ►

[illegible]

- 6** 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.

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.

- 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.

- 8** 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
-----	----

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**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Name of proprietor

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**

A Principal business or profession, including product or service (see page C-2 of the instructions)	B Enter code from pages C-7, 8, & 9
C Business name. If no separate business name, leave blank.	D Employer ID number (EIN), if any
E Business address (including suite or room no.) ► City, town or post office, state, and ZIP code	
F Accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►	
G Did you "materially participate" in the operation of this business during 2004? If "No," see page C-3 for limit on losses ☐ Yes ☐ No	
H If you started or acquired this business during 2004, check here ☐	

Part I Income

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

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

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

33	Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "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 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42	

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 your vehicle for:

a Business **b** Commuting **c** Other

45 Do you (or your spouse) have another vehicle available for personal use? ☐ **Yes** ☐ **No**

46 Was your vehicle available for personal use during off-duty hours? ☐ **Yes** ☐ **No**

47a Do you have evidence to support your deduction? ☐ **Yes** ☐ **No**

b If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

[illegible]

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

Department of the Treasury
Internal Revenue Service
Name of proprietor

Net Profit From Business
(Sole Proprietorship)

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

OMB No. 1545-0074

2004

Attachment
Sequence No. **09A**

Social security number (SSN)
: :
: :

Part I General Information

**You May Use
Schedule C-EZ
Instead of
Schedule C
Only If You:**

- Had business expenses of \$5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as a sole proprietor.

And You:

- Had no employees during the year.
- Are not required to file **Form 4562**, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, on page C-4 to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service

B Enter code from pages C-7, 8, & 9

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN), if any

E Business address (including suite or room no.). 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

- 1 Gross receipts. Caution.** If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see **Statutory Employees** in the instructions for Schedule C, line 1, on page C-3 and check here ☐
- 2 Total expenses** (see instructions). If more than \$5,000, you **must** use Schedule C.
- 3 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.)

1

2

3

Part III Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 2.

4 When did you place your vehicle in service for business purposes? (month, day, year) ► ____/____/____.

5 Of the total number of miles you drove your vehicle during 2004, enter the number of miles you used your vehicle for:

a Business **b** Commuting **c** Other

6 Do you (or your spouse) have another vehicle available for personal use? ☐ **Yes** ☐ **No**

7 Was your vehicle available for personal use during off-duty hours? ☐ **Yes** ☐ **No**

8a Do you have evidence to support your deduction? ☐ **Yes** ☐ **No**

b If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

**SCHEDULE D
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on Form 1040**Capital Gains and Losses**

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

OMB No. 1545-0074

2004Attachment
Sequence No. **12**

Your social security number

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

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

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

Part III **Summary**

16	Combine lines 7 and 15 and enter the result. If line 16 is a loss, skip lines 17 through 20, and go to line 21. If a gain, enter the gain on Form 1040, line 13, and then go to line 17 below . . .	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) } Note. When figuring which amount is smaller, treat both amounts as positive numbers.	21	()	
22	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.			

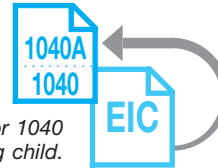
SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Earned Income Credit
Qualifying Child Information

Complete and attach to Form 1040A or 1040
only if you have a qualifying child.



OMB No. 1545-0074

2004

Attachment
Sequence No. **43**

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.

Qualifying Child Information

Child 1

Child 2

	First name	Last name	First name	Last name
1 Child's name If you have more than two qualifying children, you only have to list two to get the maximum credit.				
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 ____ <i>If born after 1985, skip lines 4a and 4b; go to line 5.</i>		Year ____ <i>If born after 1985, skip lines 4a and 4b; go to line 5.</i>	
4 If the child was born before 1986— a Was the child under age 24 at the end of 2004 and a student?	☐ Yes. <i>Go to line 5.</i>	☐ No. <i>Continue</i>	☐ Yes. <i>Go to line 5.</i>	☐ No. <i>Continue</i>
b Was the child permanently and totally disabled during any part of 2004?	☐ Yes. <i>Continue</i>	☐ No. The child is not a qualifying child.	☐ Yes. <i>Continue</i>	☐ 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."	____ months <i>Do not enter more than 12 months.</i>		____ months <i>Do not enter more than 12 months.</i>	



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)

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

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

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

OMB No. 1545-0074

2004

Attachment
Sequence No. **13**

Your social security number
: : :
: : :

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

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

Income:	Properties						Totals (Add columns A, B, and C.)	
	A		B		C			
3 Rents received	3						3	
4 Royalties received	4						4	
Expenses:								
5 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 shown on line 22. Do not include any losses	24						24	
25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here	25	(	)				25	(
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17. Otherwise, include this amount in the total on line 41 on page 2	26						26	

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

Your social security number

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations** **Note.** If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check column (e) on line 28 and attach **Form 6198**. See page E-1.**27** Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? ☐ **Yes** ☐ **No**
If you answered "Yes," see page E-6 before completing this section.

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A					
B					
C					
D					

Passive Income and Loss				Nonpassive Income and Loss					
(f) Passive loss allowed (attach Form 8582 if required)		(g) Passive income from Schedule K-1		(h) Nonpassive loss from Schedule K-1		(i) Section 179 expense deduction from Form 4562		(j) Nonpassive income from Schedule K-1	
A									
B									
C									
D									
29a Totals									
b Totals									
30	Add columns (g) and (j) of line 29a							30	
31	Add columns (f), (h), and (i) of line 29b							31	()
32	Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below							32	

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

Passive Income and Loss				Nonpassive Income and Loss				
(c) Passive deduction or loss allowed (attach Form 8582 if required)		(d) Passive income from Schedule K-1		(e) Deduction or loss from Schedule K-1		(f) Other income from Schedule K-1		
A								
B								
34a Totals								
b Totals								
35	Add columns (d) and (f) of line 34a						35	
36	Add columns (c) and (e) of line 34b						36	()
37	Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below						37	

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q , line 2c (see page E-6)	(d) Taxable income (net loss) from Schedules Q , line 1b	(e) Income from Schedules Q , line 3b

39 Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below **39**

Part V Summary

40	Net farm rental income or (loss) from Form 4835 . Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17 ▶	41	
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code N; and Schedule K-1 (Form 1041), line 14 (see page E-6)	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see page E-1), enter the net income or (loss) you reported anywhere on Form 1040 from all rental real estate activities in which you materially participated under the passive activity loss rules . . .	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).

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2004

Attachment
Sequence No. **14**

Name of proprietor

Social security number (SSN)

A Principal product. Describe in one or two words your principal crop or activity for the current tax year.

B Enter code from Part IV

D Employer ID number (EIN), if any

C Accounting method: (1) ☐ Cash (2) ☐ Accrual

E Did you "materially participate" in the operation of this business during 2004? If "No," see page F-2 for limit on passive losses. ☐ Yes ☐ No

Part I Farm Income—Cash Method. Complete Parts I and II (Accrual method taxpayers complete Parts II and III, and line 11 of Part I.)
Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797.

1	Sales of livestock and other items you bought for resale	1			
2	Cost or other basis of livestock and other items reported on line 1	2			
3	Subtract line 2 from line 1	3			
4	Sales of livestock, produce, grains, and other products you raised	4			
5a	Total cooperative distributions (Form(s) 1099-PATR)	5a			
5b	Taxable amount	5b			
6a	Agricultural program payments (see page F-2)	6a			
6b	Taxable amount	6b			
7	Commodity Credit Corporation (CCC) loans (see page F-3):				
a	CCC loans reported under election	7a			
b	CCC loans forfeited	7b			
7c	Taxable amount	7c			
8	Crop insurance proceeds and certain disaster payments (see page F-3):				
a	Amount received in 2004	8a			
8b	Taxable amount	8b			
c	If election to defer to 2005 is attached, check here ► ☐ 8d Amount deferred from 2003	8d			
9	Custom hire (machine work) income	9			
10	Other income, including Federal and state gasoline or fuel tax credit or refund (see page F-3)	10			
11	Gross income. Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from page 2, line 51	11			

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses such as taxes, insurance, repairs, etc., on your home.

12	Car and truck expenses (see page F-4—also attach Form 4562)	12			
13	Chemicals	13			
14	Conservation expenses (see page F-4)	14			
15	Custom hire (machine work)	15			
16	Depreciation and section 179 expense deduction not claimed elsewhere (see page F-4)	16			
17	Employee benefit programs other than on line 25	17			
18	Feed purchased	18			
19	Fertilizers and lime	19			
20	Freight and trucking	20			
21	Gasoline, fuel, and oil	21			
22	Insurance (other than health)	22			
23	Interest:				
a	Mortgage (paid to banks, etc.)	23a			
b	Other	23b			
24	Labor hired (less employment credits)	24			
25	Pension and profit-sharing plans	25			
26	Rent or lease (see page F-5):				
a	Vehicles, machinery, and equipment	26a			
b	Other (land, animals, etc.)	26b			
27	Repairs and maintenance	27			
28	Seeds and plants purchased	28			
29	Storage and warehousing	29			
30	Supplies purchased	30			
31	Taxes	31			
32	Utilities	32			
33	Veterinary, breeding, and medicine	33			
34	Other expenses (specify):				
a	.....	34a			
b	.....	34b			
c	.....	34c			
d	.....	34d			
e	.....	34e			
f	.....	34f			

35 Total expenses. Add lines 12 through 34f

36 Net farm profit or (loss). Subtract line 35 from line 11. If a profit, enter on Form 1040, line 18, and also on Schedule SE, line 1. If a loss, you must go on to line 37 (estates, trusts, and partnerships, see page F-6)

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

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

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	38		
39a	Total cooperative distributions (Form(s) 1099-PATR) 39a	39b	Taxable amount	39b
40a	Agricultural program payments 40a	40b	Taxable amount	40b
41	Commodity Credit Corporation (CCC) loans:			
a	CCC loans reported under election	41a		
b	CCC loans forfeited 41b	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 refund	44		
45	Add amounts in the right column for lines 38 through 44	45		
46	Inventory of livestock, produce, grains, and other products at beginning of the year	46		
47	Cost of livestock, produce, grains, and other products purchased during the year	47		
48	Add lines 46 and 47.	48		
49	Inventory of livestock, produce, grains, and other products at end of year	49		
50	Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48*.	50		
51	Gross income. Subtract line 50 from line 45. Enter the result here and on page 1, line 11. ▶	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 farming
111210 Vegetable and melon farming

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

Animal Production

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

Forestry and Logging

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

**Schedule R
(Form 1040)**

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

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**

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 **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.

TIP In most cases, the IRS can figure the credit for you. See page R-1.

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
Qualifying widow(er)

- 1 You were 65 or older **1** ☐
- 2 You were under 65 and you retired on permanent and total disability **2** ☐

Married filing
jointly

- 3 Both spouses were 65 or older **3** ☐
- 4 Both spouses were under 65, but only one spouse retired on permanent and total disability **4** ☐
- 5 Both spouses were under 65, and both retired on permanent and total disability **5** ☐
- 6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability **6** ☐
- 7 One spouse was 65 or older, and the other spouse was under 65 and **not** retired on permanent and total disability **7** ☐

Married filing
separately

- 8 You were 65 or older and you lived apart from your spouse for all of 2004 **8** ☐
- 9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2004 **9** ☐

**Did you check
box 1, 3, 7,
or 8?**

- Yes** —▶ Skip Part II and complete Part III on back.
- 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.)

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 in 2004, check this box ▶ ☐

- 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.

Part III Figure Your Credit

10 If you checked (in Part I):		Enter:			
Box 1, 2, 4, or 7		\$5,000	}	10	
Box 3, 5, or 6		\$7,500			
Box 8 or 9		\$3,750			
Did you check box 2, 4, 5, 6, or 9 in Part I?		Yes → You must complete line 11. No → Enter the amount from line 10 on line 12 and go to line 13.			
11 If you checked (in Part I):					
- Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. - Box 2, 4, or 9, enter your taxable disability income. - Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.		}	11		
12 If you completed line 11, enter the smaller of line 10 or line 11; all others , enter the amount from line 10				12	
13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2004.					
a Nontaxable part of social security benefits and Nontaxable part of railroad retirement benefits treated as social security (see page R-3).		}	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 page R-3).		}	13b		
c Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c			13c		
14 Enter the amount from Form 1040, line 37		14			
15 If you checked (in Part I):		Enter:			
Box 1 or 2		\$7,500	}	15	
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-		16			
17 Enter one-half of line 16		17			
18 Add lines 13c and 17				18	
19 Subtract line 18 from line 12. If zero or less, stop ; you cannot take the credit. Otherwise, go to line 20				19	
20 Multiply line 19 by 15% (.15)				20	
21 Enter the amount from Form 1040, line 45		21			
22 Add the amounts from Form 1040, lines 46 and 47, and enter the total		22			
23 Subtract line 22 from line 21				23	
24 Credit for the elderly or the disabled. Enter the smaller of line 20 or line 23 here and on Form 1040, line 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

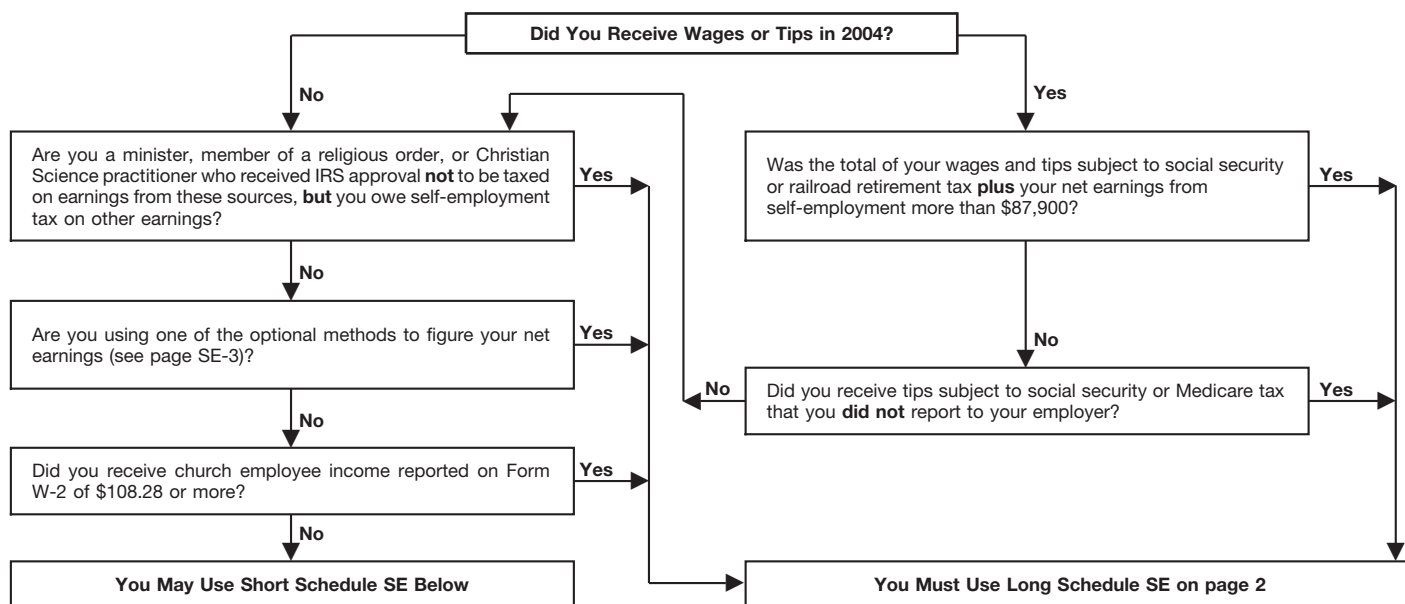
You must file Schedule SE if:

- 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. • 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.	5		
6	Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 30	6		

Name of person with **self-employment** income (as shown on Form 1040)Social security number of person
with **self-employment** income ▶**Section B—Long Schedule SE****Part I Self-Employment Tax**

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

A If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I. ▶ ☐				
1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note. Skip this line if you use the farm optional method (see page SE-4)			
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report. Note. Skip this line if you use the nonfarm optional method (see page SE-4)			
3	Combine lines 1 and 2			
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3			
4b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . . .			
4c	Combine lines 4a and 4b. If less than \$400, stop ; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income , enter -0- and continue. ▶			
5a	Enter your church employee income from Form W-2. See page SE-1 for definition of church employee income	5a		
5b	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-			
6	Net earnings from self-employment. Add lines 4c and 5b	6		
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2004	7	87,900	00
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$87,900 or more, skip lines 8b through 10, and go to line 11	8a		
8b	Unreported tips subject to social security tax (from Form 4137, line 9)	8b		
8c	Add lines 8a and 8b			
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		

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

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

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

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

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

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

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

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

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

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

Employee Business Expenses

► See separate instructions.
 ► Attach to Form 1040.

Your name	Occupation in which you incurred expenses	Social security number : : :
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Part I Employee Business Expenses and Reimbursements

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

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

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

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

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

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. 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 on where to enter the total.) ►	10	

Part II Vehicle Expenses**Section A—General Information** (You must complete this section if you are claiming vehicle expenses.)

		(a) Vehicle 1	(b) Vehicle 2
11	Enter the date the vehicle was placed in service	/ /	/ /
12	Total miles the vehicle was driven during 2004	miles	miles
13	Business miles included on line 12	miles	miles
14	Percent of business use. Divide line 13 by line 12	%	%
15	Average daily roundtrip commuting distance	miles	miles
16	Commuting miles included on line 12	miles	miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12.	miles	miles
18	Do you (or your spouse) have another vehicle available for personal use?	☐ Yes ☐ No	☐ Yes ☐ No
19	Was your vehicle available for personal use during off-duty hours?	☐ Yes ☐ No	☐ Yes ☐ No
20	Do you have evidence to support your deduction?	☐ Yes ☐ No	☐ Yes ☐ No
21	If "Yes," is the evidence written?	☐ Yes ☐ No	☐ Yes ☐ No

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

22	Multiply line 13 by 37.5¢ (.375)	22	
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Section C—Actual Expenses

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

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

		(a) Vehicle 1		(b) Vehicle 2	
30	Enter cost or other basis (see instructions)				
31	Enter section 179 deduction and special allowance (see instructions)				
32	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance)				
33	Enter depreciation method and percentage (see instructions)				
34	Multiply line 32 by the percentage on line 33 (see instructions)				
35	Add lines 31 and 34				
36	Enter the applicable limit explained in the line 36 instructions				
37	Multiply line 36 by the percentage on line 14				
38	Enter the smaller of line 35 or line 37. Also enter this amount on line 28 above				

Unreimbursed Employee Business Expenses► **Attach to Form 1040.****2004**Attachment
Sequence No. **54A**

Your name

Occupation in which you incurred expenses

Social security number
:
:
:**You May Use This Form Only if All of the Following Apply.**

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

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

Part 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: \$ _____ × 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		

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

- 7** When did you place your vehicle in service for business use? (month, day, year) ► / /
- 8** Of the total number of miles you drove your vehicle during 2004, enter the number of miles you used your vehicle for:
- a** 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 ☐ CORRECTED

Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0145	Notice to Shareholder of Undistributed Long-Term Capital Gains	
	2004 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 long-term capital gains		Copy A Attach to Form 1120-RIC or Form 1120-REIT
Shareholder's identifying number	1b Unrecaptured section 1250 gain		
Shareholder's name, address, and ZIP code	1c Section 1202 gain	1d Collectibles (28%) gain	For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D.
	2 Tax paid by the RIC or REIT on the box 1a gains		

Form **2439**

Cat. No. 11858E

Department of the Treasury - Internal Revenue Service

Child and Dependent Care Expenses

OMB No. 1545-0068

2004
Attachment
Sequence No. **21**

▶ Attach to Form 1040.

▶ See separate instructions.

Name(s) shown on Form 1040

Your social security number

Before you begin: You need to understand the following terms. See **Definitions** on page 1 of the instructions.

• **Dependent Care Benefits**

• **Qualifying Person(s)**

• **Qualified Expenses**

Part I **Persons or Organizations Who Provided the Care—You must complete this part.**
(If you need more space, use the bottom of page 2.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)

Did you receive
dependent care benefits?

No —————> Complete only Part II below.

Yes —————> Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 61.

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

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

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2004 for the person listed in column (a)
First	Last		

3 Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 32

4 Enter your **earned income**. See instructions

5 If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4

6 Enter the **smallest** of line 3, 4, or 5

7 Enter the amount from Form 1040, line 37 **7**

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is:

Over	But not over	Decimal amount is
\$0—15,000		.35
15,000—17,000		.34
17,000—19,000		.33
19,000—21,000		.32
21,000—23,000		.31
23,000—25,000		.30
25,000—27,000		.29
27,000—29,000		.28

If line 7 is:

Over	But not over	Decimal amount is
\$29,000—31,000		.27
31,000—33,000		.26
33,000—35,000		.25
35,000—37,000		.24
37,000—39,000		.23
39,000—41,000		.22
41,000—43,000		.21
43,000—No limit		.20

9 Multiply line 6 by the decimal amount on line 8. If you paid 2003 expenses in 2004, see the instructions

10 Enter the amount from Form 1040, line 45, minus any amount on Form 1040, line 46

11 **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 47.

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

Cat. No. 11862M

Form **2441** (2004)

Part 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	16		
17	Enter your earned income . See instructions	17		
18	Enter the amount shown below that applies to you. • If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see the instructions for the amount to enter. • All others, enter the amount from line 17.	18		
19	Enter the smallest of line 16, 17, or 18	19		
20	Enter the amount from line 12 that you received from your sole proprietorship or partnership. If you did not receive any such amounts, enter -0-	20		
21	Subtract line 20 from line 14	21		
22	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 18)	22		
23	Deductible benefits. Enter the smallest of line 19, 20, or 22. Also, include this amount on the appropriate line(s) of your return (see the instructions)	23		
24	Enter the smaller of line 19 or 22	24		
25	Enter the amount from line 23	25		
26	Excluded benefits. Subtract line 25 from line 24. If zero or less, enter -0-	26		
27	Taxable benefits. Subtract line 26 from line 21. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, enter "DCB"	27		

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

28	Enter \$3,000 (\$6,000 if two or more qualifying persons)	28		
29	Add lines 23 and 26	29		
30	Subtract line 29 from line 28. If zero or less, stop . You cannot take the credit. Exception. If you paid 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**

Identifying number

Part I Current Year Credit

- 1** Rehabilitation credit (see instructions for requirements that must be met):
- a** 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 \$ × 10% (.10)
- c** Certified historic structures \$ × 20% (.20)
- (1)** Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)
- (2)** Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) / /
- d (1)** Enter the date on which the 24- or 60-month measuring period begins / / and ends / /
- (2)** Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) \$
- (3)** Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 1d(1) above \$
- e** Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9)
- 2** Energy credit. Enter the basis of energy property placed in service during the tax year (see instructions) \$ × 10% (.10)
- 3** Reforestation credit. Enter the amortizable basis of qualified timber property acquired before 10/23/04 (see instructions) \$ × 10% (.10)
- 4** Credit from cooperatives. Enter the unused investment credit from cooperatives
- 5** **Current year credit.** Add lines 1b through 4

1b

1c

1e

2

3

4

5

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

- 6** Regular tax before credits:
- Individuals. Enter the amount from Form 1040, line 43
- Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return
- Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return
- 7** Alternative minimum tax: Enter the alternative minimum tax (AMT) from the following line of the appropriate form or schedule
- 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
- 9a** 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 9a through 9e
- 10** Net income tax. Subtract line 9f from line 8. If zero, skip lines 11 through 14 and enter -0- on line 15
- 11** Net regular tax. Subtract line 9f from line 6. If zero or less, enter -0-
- 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
- 15** Subtract line 14 from line 10. If zero or less, enter -0-
- 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.

9a

9b

9c

9d

9e

6

7

8

9f

10

11

12

13

14

15

16

General Business Credit

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

OMB No. 1545-0895

2004
Attachment
Sequence No. **22**

Name(s) shown on return

Identifying number

Part I Current Year Credit

1a Current year investment credit (Form 3468)	1a	
b Current year work opportunity credit (Form 5884)	1b	
c Current year welfare-to-work credit (Form 8861)	1c	
d Current year credit for alcohol used as fuel (Form 6478)	1d	
e Current year credit for increasing research activities (Form 6765)	1e	
f Current year low-income housing credit (Form 8586)	1f	
g Current year enhanced oil recovery credit (Form 8830)	1g	
h Current year disabled access credit (Form 8826)	1h	
i Current year renewable electricity production credit (Form 8835, Section A only)	1i	
j Current year Indian employment credit (Form 8845)	1j	
k Current year credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846)	1k	
l Current year orphan drug credit (Form 8820)	1l	
m Current year new markets credit (Form 8874)	1m	
n Current year credit for small employer pension plan startup costs (Form 8881)	1n	
o Current year credit for employer-provided child care facilities and services (Form 8882)	1o	
p Current year biodiesel fuels credit (Form 8864)	1p	
q Current year low sulfur diesel fuel production credit (Form 8896)	1q	
r Current year credit for contributions to selected community development corporations (Form 8847)	1r	
s Current year trans-Alaska pipeline liability fund credit (see instructions)	1s	
t Current year general credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1t	
2 Current year credit. Add lines 1a through 1t	2	
3 Passive activity credits included on line 2 (see instructions)	3	
4 Subtract line 3 from line 2	4	
5 Passive activity credits allowed for 2004 (see instructions)	5	
6 Carryforward of general business credit to 2004. See instructions for the schedule to attach	6	
7 Carryback of general business credit from 2005 (see instructions)	7	
8 Current year credit. Add lines 4 through 7	8	

Part II Allowable Credit

9 Regular tax before credits (see instructions)	9	
10 Alternative minimum tax (see instructions)	10	
11 Add lines 9 and 10	11	
12a Foreign tax credit	12a	
b Credits from Form 1040, lines 47 through 53	12b	
c Possessions tax credit (Form 5735, line 17 or 27)	12c	
d Credit for fuel from a nonconventional source	12d	
e Qualified electric vehicle credit (Form 8834, line 20)	12e	
f Add lines 12a through 12e	12f	
13 Net income tax. Subtract line 12f from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18	13	
14 Net regular tax. Subtract line 12f from line 9. If zero or less, enter -0-	14	
15 Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)	15	
16 Tentative minimum tax (see instructions)	16	
17 Enter the greater of line 15 or line 16	17	
18 Subtract line 17 from line 13. If zero or less, enter -0-	18	
19 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

► 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 these claims.

1 Nontaxable Use of Gasoline and Gasohol

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a Off-highway business use of gasoline		\$.184		\$		362
b Use of gasoline on a farm for farming purposes		.184				
c Other nontaxable use of gasoline		.184				
		.184				
d 10% gasohol		.132		\$		359
e 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
a Use in commercial aviation (other than foreign trade)		\$.15		\$		354
b Other nontaxable use		.194				
		.194				324

3 Nontaxable Use of Undyed Diesel Fuel

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

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

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

Caution: Claims cannot be made on line 3 for diesel fuel used 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 credit		(e) CRN
a Nontaxable use		\$.244		\$		360
		.244				
b Use in trains		.20				353
c Use in certain intercity and local buses		.17				350

4 Nontaxable Use of Undyed Kerosene

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

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

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

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).

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
Nontaxable use		\$.244		\$		346
		.244				

5 Nontaxable Use of Aviation Fuel

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

6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel

UV Registration No. ►

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

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

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

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Use on a farm for farming purposes	\$.244	}	\$		360
b	Use by a state or local government	.244				

UV Registration No. ►

7 Sales by Registered Ultimate Vendors of Undyed Kerosene

UP Registration No. ►

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

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

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

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

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

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

9 Gasohol Blending

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

	(a) Rate	Gallons of		(d) Amount of credit (col. (a) × col. (b))		(e) CRN
		(b) Gasoline	(c) Alcohol			
a 10% gasohol	\$.03734			\$		356
b 7.7% gasohol	.02804					357
c 5.7% gasohol	.02031					363

10 Total income tax credit claimed. Add lines 1 through 9, column (d). Enter here and on Form 1040, line 69 (also check box b on line 69); Form 1120, line 32g; Form 1120-A, line 28g; Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns. ►

10

\$

Depreciation and Amortization
(Including Information on Listed Property)

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

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.

1	Maximum amount. See page 2 of the instructions for a higher limit for certain businesses	1	\$102,000
2	Total cost of section 179 property placed in service (see page 3 of the instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	\$410,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	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.	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	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	8	
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)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	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.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see page 3 of the instructions)	14	
15	Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	
16	Other depreciation (including ACRS) (see page 4 of the instructions)	16	

Part III MACRS Depreciation (Do not include listed property.) (See page 5 of the instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2004	17	
18	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

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

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.	MM	S/L	

Part IV Summary (see page 8 of the instructions)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr.	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

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? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 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)						25		
26 Property used more than 50% in a qualified business use (see page 8 of the instructions):		%						
		%						
		%						
27 Property used 50% or less in a qualified business use (see page 8 of the instructions):		%				S/L –		
		%				S/L –		
		%				S/L –		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1.						28		
29 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.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (do not include commuting miles—See page 2 of the instructions)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

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
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 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		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 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.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2004 tax year (see page 11 of the instructions):					
43 Amortization of costs that began before your 2004 tax year.				43	
44 Total. Add amounts in column (f). See page 12 of the instructions for where to report.				44	

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

SECTION A—Personal Use Property (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes.)

- 1 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.

Property **A** _____
Property **B** _____
Property **C** _____
Property **D** _____

	Properties							
	A		B		C		D	
2 Cost or other basis of each property.	2							
3 Insurance or other reimbursement (whether or not you filed a claim) (see instructions)	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 columns A through D	10							
11 Enter the smaller of line 10 or \$100	11							
12 Subtract line 11 from line 10	12							
Caution: Use only one Form 4684 for lines 13 through 18.								
13 Add the amounts on line 12 of all Forms 4684	13							
14 Add the amounts on line 4 of all Forms 4684	14							
15 - If line 14 is more than line 13, enter the difference here and on Schedule D. Do not complete the rest of this section (see instructions). - If line 14 is less than line 13, enter -0- here and go to line 16. - If line 14 is equal to line 13, enter -0- here. Do not complete the rest of this section. 	15							
16 If line 14 is less than line 13, enter the difference	16							
17 Enter 10% of your adjusted gross income from Form 1040, line 37. Estates and trusts, see instructions	17							
18 Subtract line 17 from line 16. If zero or less, enter -0-. Also enter the result on Schedule A (Form 1040), line 19. Estates and trusts, enter the result on the "Other deductions" line of your tax return	18							

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

Identifying number

SECTION B—Business and Income-Producing Property**Part I Casualty or Theft Gain or Loss** (Use a separate Part I for each casualty or theft.)

- 19 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.

Property A _____
 Property B _____
 Property C _____
 Property D _____

		Properties							
		A		B		C		D	
20	Cost or adjusted basis of each property.	20							
21	Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3 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 Note: If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.	26							
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. Enter the total here and on line 29 or line 34 (see instructions)	28							

Part II Summary of Gains and Losses (from separate Parts I)

(a) Identify casualty or theft

(b) Losses from casualties or thefts

(i) Trade, business, rental or royalty property

(ii) Income-producing and employee property

(c) Gains from casualties or thefts includible in income

Casualty or Theft of Property Held One Year or Less

29		()	()	()	()
30	Totals. Add the amounts on line 29	30	()	()	()
31	Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions	31			
32	Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 27, and enter the amount from property used as an employee on Schedule A (Form 1040), line 22. Estates and trusts, partnerships, and S corporations, see instructions	32			

Casualty or Theft of Property Held More Than One Year

33	Casualty or theft gains from Form 4797, line 32	33		
34			()	()
35	Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii)	35	()	()
36	Total gains. Add lines 33 and 34, column (c)	36		
37	Add amounts on line 35, columns (b)(i) and (b)(ii)	37		
38	If the loss on line 37 is more than the gain on line 36: a Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions b Enter the amount from line 35, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 27, and enter the amount from property used as an employee on Schedule A (Form 1040), line 22. Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships (except electing large partnerships) and S corporations, see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11.	38a		
		38b		
39	If the loss on line 37 is less than or equal to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3 Note: Partnerships, enter the amount from line 38a, 38b, or line 39 on Form 1065, Schedule K, line 11. S corporations, enter the amount from line 38a or 38b on Form 1120S, Schedule K, line 10.	39		



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.

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

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

(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
2						
3 Gain, if any, from Form 4684, line 39						3
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37						4
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						6
7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:						7
Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.						
All others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on Schedule D and skip lines 8, 9, 11, and 12 below.						
8 Nonrecaptured net section 1231 losses from prior years (see instructions)						8
9 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)						9

Part II Ordinary Gains and Losses

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):	
11 Loss, if any, from line 7	11 ()
12 Gain, if any, from line 7 or amount from line 8, if applicable	12
13 Gain, if any, from line 31	13
14 Net gain or (loss) from Form 4684, lines 31 and 38a	14
15 Ordinary gain from installment sales from Form 6252, line 25 or 36	15
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824	16
17 Combine lines 10 through 16	17
18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:	
a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 27, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 22. Identify as from "Form 4797, line 18a." See instructions	18a
b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14	18b

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

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A			
B			
C			
D			

These columns relate to the properties on lines 19A through 19D. ►		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1 before completing.)	20			
21	Cost or other basis plus expense of sale	21			
22	Depreciation (or depletion) allowed or allowable	22			
23	Adjusted basis. Subtract line 22 from line 21	23			
24	Total gain. Subtract line 23 from line 20	24			
25	If section 1245 property:				
a	Depreciation allowed or allowable from line 22	25a			
b	Enter the smaller of line 24 or 25a	25b			
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.				
a	Additional depreciation after 1975 (see instructions)	26a			
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b			
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	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).				
a	Soil, water, and land clearing expenses	27a			
b	Line 27a multiplied by applicable percentage (see instructions)	27b			
c	Enter the smaller of line 24 or 27b	27c			
28	If section 1254 property:				
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (see instructions)	28a			
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)	29a			
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	30	
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
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	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

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

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.

Your social security number

Employer ID number (EIN), if any

A Did you actively participate in the operation of this farm during 2004 (see instructions)? ☐ Yes ☐ No**Part I Gross Farm Rental Income—Based on Production.** Include amounts converted to cash or the equivalent.

1	Income from production of livestock, produce, grains, and other crops	1		
2a	Cooperative distributions (Form(s) 1099-PATR) 2a	2b	Taxable amount	2b
3a	Agricultural program payments (see instructions) 3a	3b	Taxable amount	3b
4	Commodity Credit Corporation (CCC) loans (see instructions):			
a	CCC loans reported under election	4a		4a
b	CCC loans forfeited 4b	4c	Taxable amount	4c
5	Crop insurance proceeds and certain disaster payments (see instructions):			
a	Amount received in 2004 5a	5b	Taxable amount	5b
c	If election to defer to 2005 is attached, check here ☐ 5d Amount deferred from 2003 .	5d		5d
6	Other income, including Federal and state gasoline or fuel tax credit or refund (see instructions)	6		6
7	Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42. ▶	7		7

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

8	Car and truck expenses (see Schedule F instructions). Also attach Form 4562	8			21	Pension and profit-sharing plans	21		
9	Chemicals	9			22	Rent or lease:			
10	Conservation expenses (see instructions)	10			a	Vehicles, machinery, and equipment (see instructions)	22a		
11	Custom hire (machine work)	11			b	Other (land, animals, etc.)	22b		
12	Depreciation and section 179 expense deduction not claimed elsewhere . .	12			23	Repairs and maintenance .	23		
13	Employee benefit programs other than on line 21 (see Schedule F instructions) . .	13			24	Seeds and plants purchased	24		
14	Feed purchased	14			25	Storage and warehousing .	25		
15	Fertilizers and lime	15			26	Supplies purchased	26		
16	Freight and trucking	16			27	Taxes	27		
17	Gasoline, fuel, and oil	17			28	Utilities	28		
18	Insurance (other than health) .	18			29	Veterinary, breeding, and medicine	29		
19	Interest:				30	Other expenses (specify):			
a	Mortgage (paid to banks, etc.) .	19a			a	.....	30a		
b	Other	19b			b	.....	30b		
20	Labor hired (less employment credits) (see Schedule F instructions).	20			c	.....	30c		
					d	.....	30d		
					e	.....	30e		
					f	.....	30f		
					g	.....	30g		
31	Total expenses. Add lines 8 through 30g ▶	31							
32	Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E, line 40. If the result is a loss, you must go on to line 33	32							
33	If line 32 is a loss, you must check the box that describes your investment in this activity (see instructions)	33a	☐	All investment is at risk.					
		33b	☐	Some investment is not at risk.					
	You may need to complete Form 8582 to determine your deductible loss, regardless of which box you check (see instructions). However, if you checked box 33b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on Schedule E, line 40	33c							

Investment Interest Expense Deduction

► Attach to your tax return.

OMB No. 1545-0191

2004

Attachment
Sequence No. **51**

Identifying number

Part I 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		

Part II Net Investment Income

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

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 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.

Tax on Lump-Sum Distributions

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

▶ Attach to Form 1040 or Form 1041.

Identifying number

Part I Complete this part to see if you can use Form 4972

	Yes	No
1 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, profit-sharing, or stock bonus)? If "No," do not use this form	1	
2 Did you roll over any part of the distribution? If "Yes," do not use this form	2	
3 Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?	3	
4 Were you (a) a plan participant who received this distribution, (b) born before January 2, 1936, and (c) a participant in the plan for at least 5 years before the year of the distribution? If you answered "No" to both questions 3 and 4, do not use this form.	4	
5a Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," do not use this 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 Form 4972 for a previous distribution received for that participant after 1986? If "Yes," do not use the form for this distribution	5b	

Part II Complete this part to choose the 20% capital gain election (see instructions)

6 Capital gain part from Form 1099-R, box 3	6	
7 Multiply line 6 by 20% (.20) ▶	7	
If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on Form 1040, line 43, or Form 1041, Schedule G, line 1b, whichever applies.		

Part III Complete this part to choose the 10-year tax option (see instructions)

8 Ordinary income from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the taxable amount from Form 1099-R, box 2a.	8	
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 lines 13 through 16, enter this amount on line 17, and go to line 18	12	
13 Multiply line 12 by 50% (.50), but do not enter more than \$10,000	13	
14 Subtract \$20,000 from line 12. If line 12 is \$20,000 or less, enter -0-	14	
15 Multiply line 14 by 20% (.20)	15	
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).	20	
21 Multiply line 16 by the decimal on line 20	21	
22 Subtract line 21 from line 11	22	
23 Multiply line 19 by 10% (.10)	23	
24 Tax on amount on line 23. Use the Tax Rate Schedule in the instructions	24	
25 Multiply line 24 by ten (10). If line 11 is zero, skip lines 26 through 28, enter this amount on line 29, and go to line 30	25	
26 Multiply line 22 by 10% (.10)	26	
27 Tax on amount on line 26. Use the Tax Rate Schedule in the instructions	27	
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**

OMB No. 1545-0203

2004Attachment
Sequence No. **29**Department of the Treasury
Internal Revenue Service (99)▶ **Attach to Form 1040.**▶ **See separate instructions.**

Name of individual subject to additional tax. If married filing jointly, see instructions.

Your social security number**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

Apt. no.

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 this tax directly on Form 1040, line 59, without filing Form 5329. See the instructions for Form 1040, line 59.

Part I Additional Tax on Early Distributions

Complete this part if you took a taxable distribution, before you reached age 59½, from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040—see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions (see instructions).

1	Early distributions included in income. For Roth IRA distributions, see instructions	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).				

Part 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 Coverdell education savings account (ESA) or a qualified tuition program (QTP).

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		

Part III Additional Tax on Excess Contributions to Traditional IRAs

Complete this part if you contributed more to your traditional IRAs for 2004 than is allowable or you had an amount on line 17 of your 2003 Form 5329.

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 maximum allowable contribution, see instructions. Otherwise, enter -0-	10		
11	2004 traditional IRA distributions included in income (see instructions)	11		
12	2004 distributions of prior year excess contributions (see instructions)	12		
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		

Part IV 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 you had an amount on line 25 of your 2003 Form 5329.

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-	19		
20	2004 distributions from your Roth IRAs (see instructions)	20		
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		

Part V Additional Tax on Excess Contributions to Coverdell ESAs

Complete this part if the contributions to your Coverdell ESAs for 2004 were more than is allowable or you had an amount on line 33 of your 2003 Form 5329.

26	Enter the excess contributions from line 32 of your 2003 Form 5329 (see instructions). If zero, go to line 31	26		
27	If the contributions to your Coverdell ESAs for 2004 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27		
28	2004 distributions from your Coverdell ESAs (see instructions)	28		
29	Add lines 27 and 28	29		
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-	30		
31	Excess contributions for 2004 (see instructions)	31		
32	Total excess contributions. Add lines 30 and 31	32		
33	Additional tax. Enter 6% (.06) of the smaller of line 32 or the value of your Coverdell ESAs on December 31, 2004 (including 2004 contributions made in 2005). Include this amount on Form 1040, line 59	33		

Part VI Additional Tax on Excess Contributions to Archer MSAs

Complete this part if you or your employer contributed more to your Archer MSAs for 2004 than is allowable or you had an amount on line 41 of your 2003 Form 5329.

34	Enter the excess contributions from line 40 of your 2003 Form 5329 (see instructions). If zero, go to line 39	34		
35	If the contributions to your Archer MSAs for 2004 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35		
36	2004 distributions from your Archer MSAs from Form 8853, line 10	36		
37	Add lines 35 and 36	37		
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-	38		
39	Excess contributions for 2004 (see instructions)	39		
40	Total excess contributions. Add lines 38 and 39	40		
41	Additional tax. Enter 6% (.06) of the smaller of line 40 or the value of your Archer MSAs on December 31, 2004 (including 2004 contributions made in 2005). Include this amount on Form 1040, line 59	41		

Part VII Additional Tax on Excess Contributions to Health Savings Accounts (HSAs)

Complete this part if contributions to your HSAs were more than is allowable.

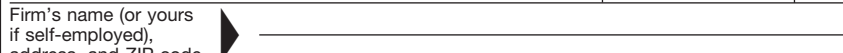
42	Excess contributions for 2004 (see instructions)	42		
43	Additional tax. Enter 6% (.06) of the smaller of line 42 or the value of your HSAs on December 31, 2004 (including 2004 contributions made in 2005). Include this amount on Form 1040, line 59	43		

Part VIII Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs)

Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

44	Minimum required distribution for 2004 (see instructions)	44		
45	Amount actually distributed to you in 2004	45		
46	Subtract line 45 from line 44. If zero or less, enter -0-	46		
47	Additional tax. Enter 50% (.50) of line 46. Include this amount on Form 1040, line 59	47		

Signature. Complete **only** if you are filing this form by itself and not with your tax return.

Please Sign Here	Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	 Your signature		 Date	
Paid Preparer's Use Only	Preparer's signature 	Date	Check if self-employed ☐	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code 	EIN	Phone no. ()	

Work Opportunity Credit

► **Attach to your tax return.**

OMB No. 1545-0219

2004

Attachment
Sequence No. **77**

Name(s) shown on return

Identifying number

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

1	Enter the total qualified first-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group and:												
a	Worked for you at least 120 hours but fewer than 400 hours \$ × 25% (.25)	1a											
b	Worked for you at least 400 hours \$ × 40% (.40)	1b											
2	Add lines 1a and 1b. You must subtract this amount from your deduction for salaries and wages	2											
3	Work opportunity credits from pass-through entities: <table><tr><td>If you are a—</td><td>Then enter the total of the current year credits from—</td></tr><tr><td>a Shareholder . . .</td><td>Schedule K-1 (Form 1120S), box 13, code G, H, or J</td></tr><tr><td>b Partner . . .</td><td>Schedule K-1 (Form 1065), box 15, code G, H, or J</td></tr><tr><td>c Beneficiary . . .</td><td>Schedule K-1 (Form 1041), line 14</td></tr><tr><td>d Patron . . .</td><td>Written statement from cooperative</td></tr></table>	If you are a—	Then enter the total of the current year credits from—	a Shareholder . . .	Schedule K-1 (Form 1120S), box 13, code G, H, or J	b Partner . . .	Schedule K-1 (Form 1065), box 15, code G, H, or J	c Beneficiary . . .	Schedule K-1 (Form 1041), line 14	d Patron . . .	Written statement from cooperative	3	
If you are a—	Then enter the total of the current year credits from—												
a Shareholder . . .	Schedule K-1 (Form 1120S), box 13, code G, H, or J												
b Partner . . .	Schedule K-1 (Form 1065), box 15, code G, H, or J												
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											

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

5	Regular tax before credits: - Individuals. Enter the amount from Form 1040, line 43 - 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	5	
6	Alternative minimum tax: - Individuals. Enter the amount from Form 6251, line 35 - Corporations. Enter the amount from Form 4626, line 14 - Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56	6	
7	Add lines 5 and 6	7	
8a	Foreign tax credit	8a	
b	Credits from Form 1040, lines 47 through 53	8b	
c	Possessions tax credit (Form 5735, line 17 or 27)	8c	
d	Credit for fuel from a nonconventional source	8d	
e	Qualified electric vehicle credit (Form 8834, line 20)	8e	
f	Add lines 8a through 8e	8f	
9	Net income tax. Subtract line 8f from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14	9	
10	Net regular tax. Subtract line 8f from line 5. If zero or less, enter -0-	10	
11	Enter 25% (.25) of the excess, if any, of line 10 over \$25,000 (see instructions)	11	
12	Tentative minimum tax (see instructions)	12	
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	

Alternative Minimum Tax—Individuals

OMB No. 1545-0227

2004

Attachment
Sequence No. **32**

► See separate instructions.

► Attach to Form 1040 or Form 1040NR.

Name(s) shown on Form 1040

Your social security number

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

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 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 2½ % of Form 1040, line 37 .	2		
3	Taxes from Schedule A (Form 1040), line 9	3		
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	4		
5	Miscellaneous deductions from Schedule A (Form 1040), line 26	5		
6	If Form 1040, line 37, is over \$142,700 (over \$71,350 if married filing separately), enter the amount from line 9 of the Itemized Deductions Worksheet on page B-1 of the Instructions for Schedules A & B (Form 1040)	6	(	)
7	Tax refund from Form 1040, line 10 or line 21	7	(	)
8	Investment interest expense (difference between regular tax and AMT)	8		
9	Depletion (difference between regular tax and AMT)	9		
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10		
11	Interest from specified private activity bonds exempt from the regular tax	11		
12	Qualified small business stock (7% of gain excluded under section 1202)	12		
13	Exercise of incentive stock options (excess of AMT income over regular tax income)	13		
14	Estates and trusts (amount from Schedule K-1 (Form 1041), line 9)	14		
15	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	15		
16	Disposition of property (difference between AMT and regular tax gain or loss)	16		
17	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	17		
18	Passive activities (difference between AMT and regular tax income or loss)	18		
19	Loss limitations (difference between AMT and regular tax income or loss)	19		
20	Circulation costs (difference between regular tax and AMT)	20		
21	Long-term contracts (difference between AMT and regular tax income)	21		
22	Mining costs (difference between regular tax and AMT)	22		
23	Research and experimental costs (difference between regular tax and AMT)	23		
24	Income from certain installment sales before January 1, 1987	24	(	)
25	Intangible drilling costs preference	25		
26	Other adjustments, including income-based related adjustments	26		
27	Alternative tax net operating loss deduction	27	(	)
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$191,000, see page 6 of the instructions.)	28		

Part II Alternative Minimum Tax

29	Exemption. (If this form is for a child under age 14, see page 6 of the instructions.)															
	<table><tr><td>IF your filing status is . . .</td><td>AND line 28 is not over . . .</td><td>THEN enter on line 29 . . .</td></tr><tr><td>Single or head of household.</td><td>\$112,500.</td><td>\$40,250</td></tr><tr><td>Married filing jointly or qualifying widow(er)</td><td>150,000.</td><td>58,000</td></tr><tr><td>Married filing separately</td><td>75,000.</td><td>29,000</td></tr></table>	IF your filing status is . . .	AND line 28 is not over . . .	THEN enter on line 29 . . .	Single or head of household.	\$112,500.	\$40,250	Married filing jointly or qualifying widow(er)	150,000.	58,000	Married filing separately	75,000.	29,000	29		
IF your filing status is . . .	AND line 28 is not over . . .	THEN enter on line 29 . . .														
Single or head of household.	\$112,500.	\$40,250														
Married filing jointly or qualifying widow(er)	150,000.	58,000														
Married filing separately	75,000.	29,000														
	If line 28 is over the amount shown above for your filing status, see page 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	<table><tr><td>• 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.</td><td rowspan="2">}</td><td rowspan="2">.</td></tr><tr><td>• All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.</td></tr></table>	• If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 55 here.	}		• All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.	31										
• If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 55 here.	}															
• All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). 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														

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), 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.	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. Otherwise, go to line 51.						
51	Subtract line 46 from line 40	51					
52	Multiply line 51 by 25% (.25) ▶				52		
53	Add lines 42, 48, 50, and 52				53		
54	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result				54		
55	Enter the smaller of line 53 or line 54 here and on line 31				55		

Installment Sale Income

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

Identifying number

- 1 Description of property ► _____
- 2a Date acquired (month, day, year) ► ____/____/____ b Date sold (month, day, year) ► ____/____/____
- 3 Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4. . . . ☐ Yes ☐ No
- 4 Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," complete Part III for the year of sale and the 2 years after the year of sale ☐ Yes ☐ No

Part I Gross Profit and Contract Price. Complete this part for the year of sale only.

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)	6	
7	Subtract line 6 from line 5	7	
8	Cost or other basis of property sold	8	
9	Depreciation allowed or allowable	9	
10	Adjusted basis. Subtract line 9 from line 8	10	
11	Commissions and other expenses of sale	11	
12	Income recapture from Form 4797, Part III (see instructions)	12	
13	Add lines 10, 11, and 12	13	
14	Subtract line 13 from line 5. If zero or less, do not complete the rest of this form (see instructions)	14	
15	If the property described on line 1 above was your main home, enter the amount of your excluded gain (see instructions). Otherwise, enter -0-	15	
16	Gross profit. Subtract line 15 from line 14	16	
17	Subtract line 13 from line 6. If zero or less, enter -0-	17	
18	Contract price. Add line 7 and line 17	18	

Part II Installment Sale Income. Complete this part for the year of sale **and** any year you receive a payment 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	23	
24	Installment sale income. Multiply line 22 by line 19	24	
25	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)	25	
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)	26	

Part III Related Party Installment Sale Income. **Do not** complete if you received the final payment this tax year.

27 Name, address, and taxpayer identifying number of related party _____

28 Did the related party resell or dispose of the property ("second disposition") during this tax year? ☐ Yes ☐ No

29 If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.

a ☐ The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (month, day, year) ► ____/____/____

b ☐ The first disposition was a sale or exchange of stock to the issuing corporation.

c ☐ The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.

d ☐ The second disposition occurred after the death of the original seller or buyer.

e ☐ It can be established to the satisfaction of the Internal Revenue Service that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions).

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-	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**

► Attach to your tax return.

OMB No. 1545-0644

2004

Attachment
Sequence No. **82**

Identifying number

Check all applicable boxes (see instructions). **A** ☐ Mixed straddle election **C** ☐ Mixed straddle account election
B ☐ Straddle-by-straddle identification election **D** ☐ Net section 1256 contracts loss election

Part I Section 1256 Contracts Marked to Market

(a) Identification of account	(b) (Loss)	(c) Gain
1		
2 Add the amounts on line 1 in columns (b) and (c)	2 ()	
3 Net gain or (loss). Combine line 2, columns (b) and (c)	3	
4 Form 1099-B adjustments. See instructions and attach schedule	4	
5 Combine lines 3 and 4	5	
Note: If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.		
6 If you have a net section 1256 contracts loss and you checked box D above, enter the amount of that loss to be carried back, as a positive number	6	
7 Combine lines 5 and 6	7	
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)	8	
9 Long-term capital gain or (loss). Multiply line 7 by 60% (.60). Enter here and include on the appropriate line of Schedule D (see instructions)	9	

Part II Gains and Losses From Straddles. Attach a separate schedule listing each straddle and its components.

Section A—Losses From Straddles

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0-	(g) Unrecognized gain on offsetting positions	(h) Recognized loss. If column (f) is more than (g), enter difference. Otherwise, enter -0-
10							
11a Enter the short-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions)						11a ()	
b Enter the long-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions)						11b ()	

Section B—Gains From Straddles

(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) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-
12					
13a Enter the short-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions)					13a
b Enter the long-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions)					13b

Part III Unrecognized Gains From Positions Held on Last Day of Tax Year. Memo Entry Only (see instructions)

(a) Description of property	(b) Date acquired	(c) Fair market value on last business day of tax year	(d) Cost or other basis as adjusted	(e) Unrecognized gain. If column (c) is more than (d), enter difference. Otherwise, enter -0-
14				

Noncash Charitable Contributions

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

▶ **See separate instructions.**

OMB No. 1545-0908

Attachment
Sequence No. **55**

Name(s) shown on your income tax return

Identifying number

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

Section A—List in this section **only** items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also, list certain publicly traded securities even if the deduction is over \$5,000 (see instructions).

Part I Information on Donated Property—If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) Description of donated property
A		
B		
C		
D		
E		

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

	(c) Date of the contribution	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) Fair market value	(h) Method used to determine the fair market value
A						
B						
C						
D						
E						

Part II Other Information—Complete line 2 if you gave less than an entire interest in property listed in Part I. Complete line 3 if conditions were attached to a contribution listed in Part I.

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

- a** Enter the letter from Part I that identifies the property ▶ _____. If Part II applies to more than one property, attach a separate statement.
- b** Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ▶ _____.
(2) For any prior tax years ▶ _____.
- c** Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):

Name of charitable organization (donee)

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

City or town, state, and ZIP code

- d** For tangible property, enter the place where the property is located or kept ▶ _____
- e** Name of any person, other than the donee organization, having actual possession of the property ▶ _____

3 If conditions were attached to any contribution listed in Part I, answer questions a – c and attach the required statement (see instructions).

- a** Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?
- b** Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?
- c** Is there a restriction limiting the donated property for a particular use?

Yes	No

Name(s) shown on your income tax return

Identifying number

Section B—Appraisal Summary—List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group. **Exception.** Report contributions of certain publicly traded securities only in Section A.

If you donated art, you may have to attach the complete appraisal. See the **Note** in Part I below.

Part I Information on Donated Property—To be completed by the taxpayer and/or appraiser.

4 Check type of property:

- ☐ Art* (contribution of \$20,000 or more) ☐ Real Estate ☐ Gems/Jewelry ☐ Stamp Collections
☐ Art* (contribution of less than \$20,000) ☐ Coin Collections ☐ Books ☐ Other

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antique furniture, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

Note: If your total art contribution deduction was \$20,000 or more, you must attach a complete copy of the signed appraisal. See instructions.

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		(c) Appraised fair market value	
A					
B					
C					
D					

A	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	See instructions	
					(h) Amount claimed as a deduction	(i) Average trading price of securities
A						
B						
C						
D						

Part II Taxpayer (Donor) Statement—List each item included in Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. ► _____

Signature of taxpayer (donor) ►

Date ►

Part III Declaration of Appraiser

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

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

Sign

Here

Signature ►

Title ►

Date of appraisal ►

Business address (including room or suite no.)

Identifying number

City or town, state, and ZIP code

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

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

(Date)

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

Does the organization intend to use the property for an unrelated use? ► ☐ Yes ☐ No

Name of charitable organization (donee)

Employer identification number

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

City or town, state, and ZIP code

Authorized signature

Title

Date



Mortgage Interest Credit
 (For Holders of Qualified Mortgage Credit Certificates Issued by
 State or Local Governmental Units or Agencies)
► Attach to Form 1040. ► See instructions on back.

Name(s) shown on Form 1040	Your social security number : : :
----------------------------	--

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

Part I Current Year Mortgage Interest Credit

1 Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid	1		
2 Enter the certificate credit rate shown on your mortgage credit certificate . Do not enter the interest rate on your home mortgage	2		%
3 If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter. You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.	3		
4 Enter any 2001 credit carryforward from line 18 of your 2003 Form 8396	4		
5 Enter any 2002 credit carryforward from line 16 of your 2003 Form 8396	5		
6 Enter any 2003 credit carryforward from line 19 of your 2003 Form 8396	6		
7 Add lines 3 through 6	7		
8 Enter the amount from Form 1040, line 45	8		
9 Enter the total of the amounts from Form 1040, lines 46 through 51	9		
10 Subtract line 9 from line 8. If zero or less, enter -0- here and on line 11 and go to Part II	10		
11 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.	12		
13 Enter the amount from line 7	13		
14 Enter the larger of line 11 or line 12	14		
15 Subtract line 14 from line 13	15		
16 2003 credit carryforward to 2005. Enter the smaller of line 6 or line 15	16		
17 Subtract line 16 from line 15	17		
18 2002 credit carryforward to 2005. Enter the smaller of line 5 or line 17	18		
19 2004 credit carryforward to 2005. Subtract line 11 from line 3. If zero or less, enter -0-	19		

Passive Activity Loss Limitations

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

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2004
 Attachment
 Sequence No. **88**

Identifying number

Part I 2004 Passive Activity Loss

Caution: See the instructions for Worksheets 1, 2, and 3 on pages 7 and 8 before completing Part I.

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

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

1a		
1b	(	)
1c	(	)
1d		

Commercial Revitalization Deductions From Rental Real Estate Activities

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

2a	(	)
2b	(	)
2c	(	)

All Other Passive Activities

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

3a		
3b	(	)
3c	(	)
3d		

- 4** Combine lines 1d, 2c, and 3d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. **Do not** complete Form 8582. Report the losses on the forms and schedules normally used

4		
----------	--	--

- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
 - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
 - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.

Part II Special Allowance for Rental Real Estate With Active Participation

Note: Enter all numbers in Part II as positive amounts. See page 8 for an example.

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

5		
6		
7		
8		
9		
10		

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

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

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

11		
12		
13		
14		

Part IV Total Losses Allowed

- 15** Add the income, if any, on lines 1a and 3a and enter the total.
- 16** **Total losses allowed from all passive activities for 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

15		
16		

Low-Income Housing Credit

► See instructions on back.
► Attach to your tax return.

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2004

Attachment
Sequence No. **36b**

Identifying number

Part I Current Year Credit

1	Number of Forms 8609 attached	2		
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 tax year? ☐ Yes ☐ No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule.			
(i)	(ii)	(iii)	(iv)	
4	Current year credit from attached Schedules A (Form 8609) (see instructions)	4		
5	Low-income housing credits from pass-through entities (if more than one entity, see instructions):			
	If you are a—	Then enter the total of the current year credits from—		
	a Shareholder	Schedule K-1 (Form 1120S), box 13, codes A and B		
	b Partner	Schedule K-1 (Form 1065), box 15, codes A and B, or		
		Schedule K-1 (Form 1065-B), box 8		
	c Beneficiary	Schedule K-1 (Form 1041), line 14		
		EIN of pass-through entity		
6	Add lines 4 and 5. See instructions to find out if you complete lines 7 through 18 or file Form 3800	6		
7	Current year credit or passive activity credit (see instructions)	7		

Part II Allowable Credit

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			
	• 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			
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56			
10	Add lines 8 and 9			
11a	Foreign tax credit	11a		
b	Credits from Form 1040, lines 47 through 53	11b		
c	Possessions tax credit (Form 5735, line 17 or 27)	11c		
d	Credit for fuel from a nonconventional source	11d		
e	Qualified electric vehicle credit (Form 8834, line 20)	11e		
f	Add lines 11a through 11e	11f		
12	Net income tax. Subtract line 11f from line 10. If zero, skip lines 13 through 16 and enter -0- on line 17	12		
13	Net regular tax. Subtract line 11f from line 8. If zero or less, enter -0-	13		
14	Enter 25% (.25) of the excess, if any, of line 13 over \$25,000 (see instructions)	14		
15	Tentative minimum tax (see instructions):			
	• Individuals. Enter the amount from Form 6251, line 33			
	• Corporations. Enter the amount from Form 4626, line 12			
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54			
16	Enter the greater of line 14 or line 15	16		
17	Subtract line 16 from line 12. If zero or less, enter -0-	17		
18	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		

Nondeductible IRAs

► See separate instructions.

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

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2004

Attachment
Sequence No. **48**

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

Your social security number

**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)

Apt. no.

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

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs

Complete this part only if:

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

1	Enter your nondeductible contributions to traditional IRAs for 2004, 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. Yes —————> 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)	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 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 Note: You may be subject to an additional 10% tax on the amount on line 15 if you were under age 59½ at the time of the distribution (see page 7 of the instructions).	15		

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

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

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

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2004. 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		

Part III Distributions From Roth IRAs

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

19	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		

Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete.

▶ Your signature

▶ Date



**SCHEDULE A
(Form 8609)**(Rev. November 2003)
Department of the Treasury
Internal Revenue Service**Annual Statement**

OMB No. 1545-0988

Attachment
Sequence No. **36a**► **Attach to Form 8609 and file with owner's Federal income tax return.****A Building owner's name****B Identifying number** ►**C Building identification number** ►

- D** Do you have in your records the original Form 8609 issued by the housing credit agency (or a copy thereof) for the above building? ☐ **Yes** ☐ **No.** If "No," see instructions.
- 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** ☐ **No.** If "Yes," see instructions. If "No" and the entire credit has been claimed in prior tax years, **stop here.**

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.
▶ See separate instructions.

OMB No. 1545-0998

2004
Attachment
Sequence No. **33**

Child's name shown on return

Child's social security number

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).

A Parent's name (first, initial, and last). **Caution:** See instructions before completing.

B Parent's social security number

C Parent's filing status (check one):

☐ Single ☐ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)

Part I Child's Net Investment Income

- 1 Enter the child's investment income (see instructions)
- 2 If the child **did not** itemize deductions on **Schedule A** (Form 1040 or Form 1040NR), enter \$1,600. Otherwise, see instructions
- 3 Subtract line 2 from line 1. If zero or less, **stop**; do not complete the rest of this form but **do** attach it to the child's return
- 4 Enter the child's **taxable income** from Form 1040, line 42; Form 1040A, line 27; or Form 1040NR, line 39
- 5 Enter the **smaller** of line 3 or line 4. If zero, **stop**; do not complete the rest of this form but **do** attach it to the child's return

1
2
3
4
5

Part II Tentative Tax Based on the Tax Rate of the Parent

- 6 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 or less, enter -0-
- 7 Enter the total, if any, from Forms 8615, line 5, of **all other** children of the parent named above. **Do not** include the amount from line 5 above
- 8 Add lines 5, 6, and 7 (see instructions).
- 9 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 Schedule J (Form 1040) is used to figure the tax, check here ▶ ☐
- 10 Enter the parent's tax from Form 1040, line 43; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 10; TeleFile Tax Record, line K(2); Form 1040NR, line 40; or Form 1040NR-EZ, line 15. **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, check here ▶ ☐
- 11 Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to **Part III**

6
7
8
9
10
11

12a Add lines 5 and 7 **12a**

b Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)

12b × .

13 Multiply line 11 by line 12b **13**

Part III Child's Tax—If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16.

- 14 Subtract line 5 from line 4 **14**
- 15 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 Schedule J (Form 1040) is used to figure the tax, check here ▶ ☐
- 16 Add lines 13 and 15
- 17 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 Schedule J (Form 1040) is used to figure the tax, check here ▶ ☐
- 18 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

15
16
17
18

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

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

OMB No. 1545-1073

2004
Attachment
Sequence No. **74**

Identifying number

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1, 6, and 10 of your 2003 Form 6251. Estates and trusts, see instructions	1		
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2		
3	Minimum tax credit net operating loss deduction (see instructions)	3	(	)
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$191,000 and you were married filing separately for 2003, see instructions	4		
5	Enter: \$58,000 if married filing jointly or qualifying widow(er) for 2003; \$40,250 if single or head of household for 2003; or \$29,000 if married filing separately for 2003. Estates and trusts, enter \$22,500	5		
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2003; \$112,500 if single or head of household for 2003; or \$75,000 if married filing separately for 2003. Estates and trusts, enter \$75,000	6		
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7		
8	Multiply line 7 by 25% (.25)	8		
9	Subtract line 8 from line 5. If zero or less, enter -0-. If this form is for a child under age 14, see instructions	9		
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10		
11	• If 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. • 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.	11		
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12		
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13		
14	Enter the amount from your 2003 Form 6251, line 34, or 2003 Form 1041, Schedule I, line 55	14		
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15		

Part II Minimum Tax Credit and Carryforward to 2005

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

Part III Tax Computation Using Maximum Capital Gains Rates

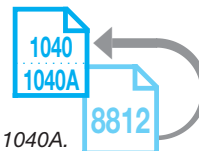
Caution: If you did not complete Part IV of the 2003 Schedule D (Form 1040) (or Part V of the 2003 Schedule D (Form 1041)) or the 2003 Schedule D Tax Worksheet, see the instructions before completing this part.

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*	28		
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	30		
31	Enter the smaller of line 27 or line 30			31
32	Subtract line 31 from line 27			32
33	If line 32 is \$175,000 or less (\$87,500 or less if married filing separately for 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	34		
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-	35		
36	Subtract line 35 from line 34. If zero or less, enter -0-	36		
37	Enter the smaller of line 27 or line 28	37		
38	Enter the smaller of line 36 or line 37	38		
39	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).	39		
40	Enter the smaller of line 38 or line 39. If line 38 is zero, go to line 48	40		
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	42		
43	Enter your qualified 5-year gain, if any, from your 2003 Schedule D (Form 1040), line 35 (2003 Schedule D (Form 1041), line 32) 43			
44	Enter the smaller of line 42 or line 43	44		
45	Multiply line 44 by 8% (.08) ▶			45
46	Subtract line 44 from line 42	46		
47	Multiply line 46 by 10% (.10) ▶			47
48	Subtract line 40 from line 39	48		
49	Subtract line 38 from line 37	49		
50	Enter the smaller of line 48 or line 49	50		
51	Multiply line 50 by 15% (.15) ▶			51
52	Subtract line 50 from line 49	52		
53	Multiply line 52 by 20% (.20) ▶ If line 29 is zero or blank, skip lines 54 and 55 and go to line 56. Otherwise, go to line 54.			53
54	Subtract line 37 from line 31	54		
55	Multiply line 54 by 25% (.25) ▶			55
56	Add lines 33, 41, 45, 47, 51, 53, and 55			56
57	If line 27 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 27 by 26% (.26). Otherwise, multiply line 27 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	57		
58	Enter the smaller of line 56 or line 57 here and on line 11	58		

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

Additional Child Tax Credit

Complete and attach to Form 1040 or Form 1040A.



OMB No. 1545-1620

2004

Attachment
Sequence No. **47**

Name(s) shown on return

Your social security number

Part 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
- 2 Enter the amount from Form 1040, line 51, or Form 1040A, line 33
- 3 Subtract line 2 from line 1. If zero, **stop**; you cannot take this credit
- 4a Enter your total earned income. See the instructions on back **4a**
- b Nontaxable combat pay included on line 4a **4b**
- 5 Is the amount on line 4a more than \$10,750?
☐ **No.** Leave line 5 blank and enter -0- on line 6.
☐ **Yes.** Subtract \$10,750 from the amount on line 4a. Enter the result **5**
- 6 Multiply the amount on line 5 by 15% (.15) and enter the result **6**
Next. Do you have three or more qualifying children?
☐ **No.** If line 6 is zero, **stop**; you cannot take this credit. Otherwise, skip Part II and enter the **smaller** of line 3 or line 6 on line 13.
☐ **Yes.** If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.

Part 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 **7**
- 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. } **8**
1040A filers: Enter -0-.
- 9 Add lines 7 and 8 **9**
- 10 **1040 filers:** Enter the total of the amounts from Form 1040, lines 65a and 66. } **10**
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.

Part III Your Additional Child Tax Credit

- 13 This is your additional child tax credit **13**



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

Name(s) shown on your return	Your social security number : : :
------------------------------	--

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

A Child's name (first, initial, and last)	B Child's social security number : : :
---	---

c If more than one Form 8814 is attached, check here ☐

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

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

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

7 Amount not taxed	7	800 00
8 Subtract line 7 from line 4. If the result is zero or less, enter -0-	8	
9 Tax. Is the amount on line 8 less than \$800? ☐ No. Enter \$80 here and see the Note below. ☐ Yes. Multiply line 8 by 10% (.10). Enter the result here and see the Note below.	9	

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

**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
Sequence No. **57**

Name(s) shown on return

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 you need more space, attach a statement.

2	Enter the total qualified higher education expenses you paid in 2004 for the person(s) listed in column (a) of line 1. See the instructions to find out which expenses qualify	2		
3	Enter the total of any nontaxable educational benefits (such as nontaxable scholarship or fellowship grants) received for 2004 for the person(s) listed in column (a) of line 1 (see instructions)	3		
4	Subtract line 3 from line 2. If zero or less, stop . You cannot take the exclusion	4		
5	Enter the total proceeds (principal and interest) from all series EE and I U.S. savings bonds issued after 1989 that you cashed during 2004	5		
6	Enter the interest included on line 5 (see instructions)	6		
7	If line 4 is equal to or more than line 5, enter "1.000." If line 4 is less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)	7	×	.
8	Multiply line 6 by line 7	8		
9	Enter your modified adjusted gross income (see instructions) Note: If line 9 is \$74,850 or more if single or head of household, or \$119,750 or more if married filing jointly or qualifying widow(er), stop . You cannot take the exclusion.	9		
10	Enter: \$59,850 if single or head of household; \$89,750 if married filing jointly or qualifying widow(er)	10		
11	Subtract line 10 from line 9. If zero or less, skip line 12, enter -0- on line 13, and go to line 14	11		
12	Divide line 11 by: \$15,000 if single or head of household; \$30,000 if married filing jointly or qualifying widow(er). Enter the result as a decimal (rounded to at least three places)	12	×	.
13	Multiply line 8 by line 12	13		
14	Excludable savings bond interest. Subtract line 13 from line 8. Enter the result here and on Schedule B (Form 1040), line 3, or Schedule 1 (Form 1040A), line 3, whichever applies . . ▶	14		

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

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

Who May Take the Exclusion

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

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

U.S. Savings Bonds That Qualify for Exclusion

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

Recordkeeping Requirements

Keep the following records to verify interest you exclude.

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

Like-Kind Exchanges
(and section 1043 conflict-of-interest sales)

▶ Attach to your tax return.

Name(s) shown on tax return

Identifying number

Part 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 States, 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 | / | / |
- 7 Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary) (see instructions)? If "Yes," complete Part II. If "No," go to Part III . . . ☐ Yes ☐ No

Part II Related Party Exchange Information

- | 8 | Name of related party | Relationship to you | Related 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 was part of the exchange), did the related party directly or indirectly (such as through an intermediary) sell or dispose of any part of the like-kind property received from you in the exchange? ☐ Yes ☐ No
- 10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received? ☐ Yes ☐ 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 are "No" and this is **not** the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24 **unless** one of the exceptions on line 11 applies.
- 11 If one of the exceptions below applies to the disposition, check the applicable box:
- a ☐ The disposition was after the death of either of the related parties.
- b ☐ The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.
- c ☐ You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as its principal purpose. If this box is checked, attach an explanation (see instructions).

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

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

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

- | | | | | |
|----|---|----|--|--|
| 12 | Fair market value (FMV) of other property given up | 12 | | |
| 13 | Adjusted basis of other property given up | 13 | | |
| 14 | Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale | 14 | | |
| 15 | Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions) | 15 | | |
| 16 | FMV of like-kind property you received | 16 | | |
| 17 | Add lines 15 and 16 | 17 | | |
| 18 | Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses not used on line 15 (see instructions) | 18 | | |
| 19 | Realized gain or (loss). Subtract line 18 from line 17 | 19 | | |
| 20 | Enter the smaller of line 15 or line 19, but not less than zero | 20 | | |
| 21 | Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions) | 21 | | |
| 22 | Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies (see instructions) | 22 | | |
| 23 | Recognized gain. Add lines 21 and 22 | 23 | | |
| 24 | Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions | 24 | | |
| 25 | Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23 | 25 | | |

**Empowerment Zone and Renewal
Community Employment Credit**

► Attach to your tax return.

Name(s) shown on return

Identifying number

Part I Current Year Credit

1	Enter the total qualified wages paid or incurred during calendar year 2004 only (see instructions)												
a	Qualified empowerment zone wages \$ X 20% (.20)	1a											
b	Qualified renewal community wages \$ X 15% (.15)	1b											
2	Add lines 1a and 1b. You must subtract this amount from your deduction for salaries and wages	2											
3	Form 8844 credits from pass-through entities: <table><tr><td>If you are a—</td><td>Then enter the total of the current year credits from—</td></tr><tr><td>a Shareholder . . .</td><td>Schedule K-1 (Form 1120S), box 13, code G, H, or M . . .</td></tr><tr><td>b Partner . . .</td><td>Schedule K-1 (Form 1065), box 15, code G, H, or M . . .</td></tr><tr><td>c Beneficiary . . .</td><td>Schedule K-1 (Form 1041), line 14</td></tr><tr><td>d Patron . . .</td><td>Written statement from cooperative</td></tr></table>	If you are a—	Then enter the total of the current year credits from—	a Shareholder . . .	Schedule K-1 (Form 1120S), box 13, code G, H, or M . . .	b Partner . . .	Schedule K-1 (Form 1065), box 15, code G, H, or M . . .	c Beneficiary . . .	Schedule K-1 (Form 1041), line 14	d Patron . . .	Written statement from cooperative	3	
If you are a—	Then enter the total of the current year credits from—												
a Shareholder . . .	Schedule K-1 (Form 1120S), box 13, code G, H, or M . . .												
b Partner . . .	Schedule K-1 (Form 1065), box 15, code G, H, or M . . .												
c Beneficiary . . .	Schedule K-1 (Form 1041), line 14												
d Patron . . .	Written statement from cooperative												
4	Add lines 2 and 3	4											
5	Empowerment zone and renewal community employment credit included on line 4 from passive activities (see instructions)	5											
6	Subtract line 5 from line 4	6											
7	Passive activity credit allowed for 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 instructions)	9											
10	Current year credit. Add lines 6 through 9. (S corporations, partnerships, estates, trusts, and cooperatives, see instructions.)	10											

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	11	
12	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56	12	
13	Add lines 11 and 12	13	
14a	Foreign tax credit	14a	
b	Credits from Form 1040, lines 47 through 53	14b	
c	Possessions tax credit (Form 5735, line 17 or 27)	14c	
d	Credit for fuel from a nonconventional source	14d	
e	Qualified electric vehicle credit (Form 8834, line 20)	14e	
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-	16	
17	Tentative minimum tax (see instructions)	17	
18	Enter 25% (.25) of the excess, if any, of line 16 over \$25,000 (see instructions)	18	
19	Multiply line 17 by 75% (.75)	19	
20	Enter the greater of line 18 or line 19	20	
21	Subtract line 20 from line 15. If zero or less, enter -0-	21	
22	General business credit (see instructions)	22	
23	Subtract line 22 from line 21	23	
24	Credit allowed for the current year. Enter the smaller of line 10 or line 23 here and on Form 1040, line 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 23 is smaller than line 10, see instructions	24	

Archer MSAs and Long-Term Care Insurance Contracts

OMB No. 1545-1561

2004

Attachment
Sequence No. **39**

▶ **Attach to Form 1040.**

▶ **See separate instructions.**

Name(s) shown on Form 1040

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

Section A. Archer MSAs. If you have only a Medicare Advantage MSA, skip Section A and complete Section B.

Part I General Information. See page 2 of the instructions.

	Yes	No
1a Did you or your employer make contributions to your Archer MSA for 2004?	1a	
b If "Yes," were you uninsured when the MSA was established (see page 2 of the instructions)?	1b	
c If line 1a is "Yes," indicate coverage under high deductible health plan: ☐ Self-Only or ☐ Family		
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).

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 instructions).

Part 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		
c 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		

Section B. 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).

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		

Name of policyholder (as shown on Form 1040)

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 ▶ : : :**17** 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 policy covering the insured? ☐ **Yes** ☐ **No****18** Was the insured a terminally ill individual? ☐ **Yes** ☐ **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.**19** 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 diem" box in box 3 is checked **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 amounts you received because the insured was terminally ill (see page 7 of the instructions) . **21****22** Add lines 20 and 21 **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** Multiply \$230 by the number of days in the LTC period **23****24** Costs incurred for qualified LTC services provided for the insured during the LTC period (see page 7 of the instructions) **24****25** Enter the **larger** of line 23 or line 24 **25****26** Reimbursements for qualified LTC services provided for the insured during the LTC period **26****Caution:** If you received any reimbursements from LTC contracts issued before August 1, 1996, see page 7 of the instructions.**27** Per diem limitation. Subtract line 26 from line 25 **27****28** **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 the amount **28**

Education Credits
(Hope and Lifetime Learning Credits)
▶ See instructions.
▶ Attach to Form 1040 or Form 1040A.

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**.

1	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). Do not enter more than \$2,000 for each student.	(d) Enter the smaller of the amount in column (c) or \$1,000	(e) Subtract column (d) from column (c)	(f) Enter one-half of the amount in column (e)
2	Add the amounts in columns (d) and (f)			2		
3	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 ▶					3

Part II Lifetime Learning Credit

4	Caution: You cannot take the Hope credit and the lifetime learning credit for the same student in the same year.	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)
5	Add the amounts on line 4, column (c), and enter the total			5
6	Enter the smaller of line 5 or \$10,000			6
7	Tentative lifetime learning credit. Multiply line 6 by 20% (.20) and go to Part III . . ▶			7

Part III Allowable Education Credits

8	Tentative education credits. Add lines 3 and 7	8	
9	Enter: \$105,000 if married filing jointly; \$52,000 if single, head of household, or qualifying widow(er)	9	
10	Enter the amount from Form 1040, line 37*, or Form 1040A, line 22	10	
11	Subtract line 10 from line 9. If zero or less, stop ; you cannot take any education credits	11	
12	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	12	
13	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 a decimal (rounded to at least three places)	13	× .
14	Multiply line 8 by line 13 ▶	14	
15	Enter the amount from Form 1040, line 45, or Form 1040A, line 28	15	
16	Enter the total, if any, of your credits from Form 1040, lines 46 through 48, or Form 1040A, lines 29 and 30	16	
17	Subtract line 16 from line 15. If zero or less, stop ; you cannot take any education credits ▶	17	
18	Education credits. Enter the smaller of line 14 or line 17 here and on Form 1040, line 49, or Form 1040A, line 31 ▶	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.

Credit for Qualified Retirement Savings Contributions

▶ Attach to Form 1040 or Form 1040A.

▶ See instructions on back.

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) Your spouse
1 Traditional and Roth IRA contributions for 2004. Do not include rollover contributions		
2 Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2004 (see instructions)		
3 Add lines 1 and 2		
4 Certain distributions received after 2001 and before the due date (including extensions) of your 2004 tax return (see instructions). If married filing jointly, include both spouses' amounts in both columns. See instructions for an exception		
5 Subtract line 4 from line 3. If zero or less, enter -0-		
6 In each column, enter the smaller of line 5 or \$2,000		
7 Add the amounts on line 6. If zero, stop ; you cannot take this credit		
8 Enter the amount from Form 1040, line 37*, or Form 1040A, line 22		
9 Enter the applicable decimal amount shown below:		

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
---	\$15,000	.5	.5	.5
\$15,000	\$16,250	.5	.5	.2
\$16,250	\$22,500	.5	.5	.1
\$22,500	\$24,375	.5	.2	.1
\$24,375	\$25,000	.5	.1	.1
\$25,000	\$30,000	.5	.1	.0
\$30,000	\$32,500	.2	.1	.0
\$32,500	\$37,500	.1	.1	.0
\$37,500	\$50,000	.1	.0	.0
\$50,000	---	.0	.0	.0

Note: If line 9 is zero, **stop**; you cannot take this credit.

10 Multiply line 7 by line 9		
11 Enter the amount from Form 1040, line 45, or Form 1040A, line 28		
12 Enter the total of your credits from Form 1040, lines 46 through 49, or Form 1040A, lines 29 through 31		
13 Subtract line 12 from line 11. If zero, stop ; you cannot take this credit		
14 Credit for qualified retirement savings contributions. Enter the smaller of line 10 or line 13 here and on Form 1040, line 50, or Form 1040A, line 32		

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

**New York Liberty Zone
Business Employee Credit**

▶ Attach to your tax return.

Identifying number

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

- 1 Enter the total qualified wages paid or incurred during the tax year to New York (NY) Liberty Zone business employees for work performed **during calendar year 2002 or 2003** who have:
- a Worked for you at least 120 hours but fewer than 400 hours \$ × 25% (.25) =
- b Worked for you at least 400 hours \$ × 40% (.40) =
- 2 Add lines 1a and 1b. You **must** subtract this amount from your deduction for salaries and wages
- 3 NY Liberty Zone business employee credits from pass-through entities:
- | If you are a— | Then enter the NY Liberty Zone business employee credits from— |
|-------------------------|--|
| a Shareholder | Schedule K-1 (Form 1120S), box 13, code G, H, or N |
| b Partner, | Schedule K-1 (Form 1065), box 15, code G, H, or N |
| c Beneficiary | Schedule K-1 (Form 1041), line 14 |
| d Patron | Written statement from cooperative |
- 4 Add lines 2 and 3
- 5 NY Liberty Zone business employee credit included on line 4 from passive activities (see instructions)
- 6 Subtract line 5 from line 4
- 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)
- 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.
 - Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56
- 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 Subtract line 19 from line 18. If zero or less, enter -0-
- 21 **Credit allowed for the current year.** Enter the **smaller** of line 10 or line 20 here and on Form 1040, line 54; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 20 is smaller than line 10, see instructions

Health Coverage Tax Credit

▶ Attach to Form 1040 or Form 1040NR.

2004Attachment
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**

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

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

Part II Health Coverage Tax Credit

- 2 Amount paid for qualified health insurance coverage for all months checked on line 1 (see instructions on page 4). Include advance payments, if any, from Form 1099-H, box 1

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).

- 3 Enter the total amount of any (a) Archer MSA and health savings account distributions used to pay amounts included on line 2 and (b) National Emergency Grants you received for health insurance in 2004

- 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

- 7 **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

2**3****4****5****6****7**

Health Savings Accounts (HSAs)▶ **Attach to Form 1040.**▶ **See separate instructions.**

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.**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).

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	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	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	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).	11	

Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

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	
c	Subtract line 12b from line 12a	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	If any of the distributions included on line 14 meet any of the Exceptions to the Additional 10% Tax (see page 5 of the instructions), check here ▶ ☐		
b	Additional 10% tax (see page 5 of the instructions). Enter 10% (.10) of the distributions included on line 14 that are subject to the additional 10% tax. Also include this amount in the total on Form 1040, line 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).**

Label

(See instructions on page 16.)

Use the IRS label.

Otherwise, please print or type.

Presidential Election Campaign
(See page 16.)L
A
B
E
L

H
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R
E

For the year Jan. 1–Dec. 31, 2004, or other tax year beginning , 2004, ending , 20

OMB No. 1545-0074

Your first name and initial

Last name

Your social security number

If a joint return, spouse's first name and initial

Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see page 16.

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.

▲ Important! ▲

You must enter your SSN(s) above.

You Spouse
☐ Yes ☐ No ☐ Yes ☐ No**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? . . . ▶

Filing Status

Check only one box.

- 1 ☐ Single
- 2 ☐ Married filing jointly (even if only one had income)
- 3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
- 4 ☐ Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
- 5 ☐ Qualifying widow(er) with dependent child (see page 17)

Exemptions

If more than four dependents, see page 18.

- 6a ☐ Yourself. If someone can claim you as a dependent, do not check box 6a
- b ☐ Spouse
- c Dependents:
- | (1) First name | Last name | (2) Dependent's social security number | (3) Dependent's relationship to you | (4) ☒ if qualifying child for child tax credit (see page 18) |
|----------------|-----------|--|-------------------------------------|--|
| | | | | ☐ |
| | | | | ☐ |
| | | | | ☐ |
| | | | | ☐ |
- d Total number of exemptions claimed
- Boxes checked on 6a and 6b
- No. of children on 6c who:
- lived with you
 - did not live with you due to divorce or separation (see page 18)
- Dependents on 6c not entered above
- Add numbers on lines above ▶

Income

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

If you did not get a W-2, see page 19.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	
8a	Taxable interest. Attach Schedule B if required	8a	
b	Tax-exempt interest. Do not include on line 8a	8b	
9a	Ordinary dividends. Attach Schedule B if required	9a	
b	Qualified dividends (see page 20)	9b	
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 20)	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐	13	
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions	15a	
b	Taxable amount (see page 22)	15b	
16a	Pensions and annuities	16a	
b	Taxable amount (see page 22)	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits	20a	
b	Taxable amount (see page 24)	20b	
21	Other income. List type and amount (see page 24)	21	
22	Add the amounts in the far right column for lines 7 through 21. This is your total income ▶	22	
23	Educator expenses (see page 26)	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	IRA deduction (see page 26)	25	
26	Student loan interest deduction (see page 28)	26	
27	Tuition and fees deduction (see page 29)	27	
28	Health savings account deduction. Attach Form 8889	28	
29	Moving expenses. Attach Form 3903	29	
30	One-half of self-employment tax. Attach Schedule SE	30	
31	Self-employed health insurance deduction (see page 30)	31	
32	Self-employed SEP, SIMPLE, and qualified plans	32	
33	Penalty on early withdrawal of savings	33	
34a	Alimony paid b Recipient's SSN ▶	34a	
35	Add lines 23 through 34a	35	
36	Subtract line 35 from line 22. This is your adjusted gross income ▶	36	

Adjusted Gross Income

Tax and Credits**Standard Deduction for—**

• People who checked any box on line 38a or 38b or who can be claimed as a dependent, see page 31.

• All others:
Single or Married filing separately, \$4,850

Married filing jointly or Qualifying widow(er), \$9,700

Head of household, \$7,150

37	Amount from line 36 (adjusted gross income)	37	
38a	Check ☐ You were born before January 2, 1940, ☐ Blind. Total boxes		
	if: ☐ Spouse was born before January 2, 1940, ☐ Blind. checked ▶ 38a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here ▶ 38b		
39	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	39	
40	Subtract line 39 from line 37	40	
41	If line 37 is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on line 6d. If line 37 is over \$107,025, see the worksheet on page 33	41	
42	Taxable income. Subtract line 41 from line 40. If line 41 is more than line 40, enter -0-	42	
43	Tax (see page 33). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972	43	
44	Alternative minimum tax (see page 35). Attach Form 6251	44	
45	Add lines 43 and 44	45	
46	Foreign tax credit. Attach Form 1116 if required	46	
47	Credit for child and dependent care expenses. Attach Form 2441	47	
48	Credit for the elderly or the disabled. Attach Schedule R	48	
49	Education credits. Attach Form 8863	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit (see page 37)	51	
52	Adoption credit. Attach Form 8839	52	
53	Credits from: a ☐ Form 8396 b ☐ Form 8859	53	
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	
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	
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	
63	Federal income tax withheld from Forms W-2 and 1099	63	
64	2004 estimated tax payments and amount applied from 2003 return	64	
65a	Earned income credit (EIC)	65a	
b	Nontaxable combat pay election ▶ 65b		
66	Excess social security and tier 1 RRTA tax withheld (see page 54)	66	
67	Additional child tax credit. Attach Form 8812	67	
68	Amount paid with request for extension to file (see page 54)	68	
69	Other payments from: a ☐ Form 2439 b ☐ Form 4136 c ☐ Form 8885	69	
70	Add lines 63, 64, 65a, and 66 through 69. These are your total payments	70	
71	If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpaid	71	
72a	Amount of line 71 you want refunded to you	72a	
▶ b	Routing number	▶ c Type: ☐ Checking ☐ Savings	
▶ d	Account number		
73	Amount of line 71 you want applied to your 2005 estimated tax ▶	73	
74	Amount you owe. Subtract line 70 from line 62. For details on how to pay, see page 55 ▶	74	
75	Estimated tax penalty (see page 55)	75	

Other Taxes**Payments**

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See page 54 and fill in 72b, 72c, and 72d.

Amount You Owe**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see page 56)? ☐ **Yes.** Complete the following. ☐ **No**

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

Sign Here

Joint return? See page 17. Keep a copy for your records.

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

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

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed ☐	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no. ()	

Label

(See instructions on page 16.)

Use the IRS label.

Otherwise, please print or type.

Presidential Election Campaign (See page 16.)

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E

For the year Jan. 1–Dec. 31, 2004, or other tax year beginning , 2004, ending , 20

OMB No. 1545-0074

Your first name and initial

Last name

Your social security number

If a joint return, spouse's first name and initial

Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see page 16.

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.



You must enter your SSN(s) above.

You Spouse
☐ Yes ☐ No ☐ Yes ☐ No

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? . . . ▶

Filing Status

Check only one box.

- 1 ☐ Single
- 2 ☐ Married filing jointly (even if only one had income)
- 3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
- 4 ☐ Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
- 5 ☐ Qualifying widow(er) with dependent child (see page 17)

Exemptions

If more than four dependents, see page 18.

- 6a ☐ Yourself. If someone can claim you as a dependent, do not check box 6a
- b ☐ Spouse
- c Dependents:
- | (1) First name | Last name | (2) Dependent's social security number | (3) Dependent's relationship to you | (4) ☒ if qualifying child for child tax credit (see page 18) |
|----------------|-----------|--|-------------------------------------|--|
| | | | | ☐ |
| | | | | ☐ |
| | | | | ☐ |
| | | | | ☐ |
- d Total number of exemptions claimed
- Boxes checked on 6a and 6b
- No. of children on 6c who:
- lived with you
 - did not live with you due to divorce or separation (see page 18)
- Dependents on 6c not entered above
- Add numbers on lines above ▶

Income

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

If you did not get a W-2, see page 19.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

- | | 7 | 8a | 9a | 10 | 11 | 12 | 13 | 14 | 15b | 16b | 17 | 18 | 19 | 20b | 21 | 22 |
|--|-----|----|----|----|----|----|----|----|-----|-----|----|----|----|-----|----|----|
| 7 Wages, salaries, tips, etc. Attach Form(s) W-2 | | | | | | | | | | | | | | | | |
| 8a Taxable interest. Attach Schedule B if required | | | | | | | | | | | | | | | | |
| b Tax-exempt interest. Do not include on line 8a | | 8b | | | | | | | | | | | | | | |
| 9a Ordinary dividends. Attach Schedule B if required | | | | | | | | | | | | | | | | |
| b Qualified dividends (see page 20) | | | 9b | | | | | | | | | | | | | |
| 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 D if required. If not required, check here ▶ ☐ | | | | | | | | | | | | | | | | |
| 14 Other gains or (losses). Attach Form 4797 | | | | | | | | | | | | | | | | |
| 15a IRA distributions | 15a | | | | | | | | | | | | | | | |
| b Taxable amount (see page 22) | | | | | | | | | | | | | | | | |
| 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 | | | | | | | | | | | | | | | | |
| 19 Unemployment compensation | | | | | | | | | | | | | | | | |
| 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 ▶ | | | | | | | | | | | | | | | | |

Adjusted Gross Income

- | | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | 32 | 33 | 34a | 35 | 36 |
|---|----|----|----|----|----|----|----|----|----|----|----|-----|----|----|
| 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 | | | | | | | | | | | | | | |
| 36 Subtract line 35 from line 22. This is your adjusted gross income ▶ | | | | | | | | | | | | | | |

Tax and Credits**Standard Deduction for—**

• People who checked any box on line 38a or 38b or who can be claimed as a dependent, see page 31.

• All others:
Single or Married filing separately, \$4,850

Married filing jointly or Qualifying widow(er), \$9,700

Head of household, \$7,150

37	Amount from line 36 (adjusted gross income)	37	
38a	Check ☐ You were born before January 2, 1940, ☐ Blind. Total boxes ☐ if: ☐ Spouse was born before January 2, 1940, ☐ Blind. checked 38a ☐		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here 38b ☐		
39	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	39	
40	Subtract line 39 from line 37	40	
41	If line 37 is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on line 6d. If line 37 is over \$107,025, see the worksheet on page 33	41	
42	Taxable income. Subtract line 41 from line 40. If line 41 is more than line 40, enter -0-	42	
43	Tax (see page 33). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972	43	
44	Alternative minimum tax (see page 35). Attach Form 6251	44	
45	Add lines 43 and 44	45	
46	Foreign tax credit. Attach Form 1116 if required	46	
47	Credit for child and dependent care expenses. Attach Form 2441	47	
48	Credit for the elderly or the disabled. Attach Schedule R	48	
49	Education credits. Attach Form 8863	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit (see page 37)	51	
52	Adoption credit. Attach Form 8839	52	
53	Credits from: a ☐ Form 8396 b ☐ Form 8859	53	
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	
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	
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	
63	Federal income tax withheld from Forms W-2 and 1099	63	
64	2004 estimated tax payments and amount applied from 2003 return	64	
65a	Earned income credit (EIC)	65a	
b	Nontaxable combat pay election 65b		
66	Excess social security and tier 1 RRTA tax withheld (see page 54)	66	
67	Additional child tax credit. Attach Form 8812	67	
68	Amount paid with request for extension to file (see page 54)	68	
69	Other payments from: a ☐ Form 2439 b ☐ Form 4136 c ☐ Form 8885	69	
70	Add lines 63, 64, 65a, and 66 through 69. These are your total payments	70	
71	If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpaid	71	
72a	Amount of line 71 you want refunded to you	72a	
b	Routing number	c	Type: ☐ Checking ☐ Savings
d	Account number		
73	Amount of line 71 you want applied to your 2005 estimated tax	73	
74	Amount you owe. Subtract line 70 from line 62. For details on how to pay, see page 55	74	
75	Estimated tax penalty (see page 55)	75	

Other Taxes**Payments**

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See page 54 and fill in 72b, 72c, and 72d.

Amount You Owe**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see page 56)? ☐ **Yes.** Complete the following. ☐ **No**

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

Sign Here

Joint return? See page 17. Keep a copy for your records.

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

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

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed ☐	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no. ()	

Form

1040

Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return

2004

(99)

IRS Use Only—Do not write or staple in this space.

Label

(See instructions on page 16.)

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

Presidential Election Campaign

(See page 16.)

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For the year Jan. 1–Dec. 31, 2004, or other tax year beginning , 2004, ending , 20

OMB No. 1545-0074

Your first name and initialLast name

Your social security number

If a joint return, spouse's first name and initialLast name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see page 16.Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.

▲ Important! ▲

You must enter your SSN(s) above.

YouSpouse

☐ Yes ☐ No ☐ Yes ☐ No

Filing Status

Check only one box.

1 ☐ Single

2 ☐ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶

4 ☐ Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 ☐ Qualifying widow(er) with dependent child (see page 17)

Exemptions

If more than four dependents, see page 18.

6a ☐ Yourself. If someone can claim you as a dependent, do not check box 6a

b ☐ Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ☒ if qualifying child for child tax credit (see page 18)
				☐
				☐
				☐
				☐

d Total number of exemptions claimed

Boxes checked on 6a and 6b

No. of children on 6c who:

• lived with you

• did not live with you due to divorce or separation (see page 18)

Dependents on 6c not entered above

Add numbers on lines above ▶

Income

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

If you did not get a W-2, see page 19.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	
8a	Taxable interest. Attach Schedule B if required	8a	
b	Tax-exempt interest. Do not include on line 8a	8b	
9a	Ordinary dividends. Attach Schedule B if required	9a	
b	Qualified dividends (see page 20)	9b	
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 20)	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐	13	
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions	15a	
b	Taxable amount (see page 22)	15b	
16a	Pensions and annuities	16a	
b	Taxable amount (see page 22)	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits	20a	
b	Taxable amount (see page 24)	20b	
21	Other income. List type and amount (see page 24)	21	
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)	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	IRA deduction (see page 26)	25	
26	Student loan interest deduction (see page 28)	26	
27	Tuition and fees deduction (see page 29)	27	
28	Health savings account deduction. Attach Form 8889	28	
29	Moving expenses. Attach Form 3903	29	
30	One-half of self-employment tax. Attach Schedule SE	30	
31	Self-employed health insurance deduction (see page 30)	31	
32	Self-employed SEP, SIMPLE, and qualified plans	32	
33	Penalty on early withdrawal of savings	33	
34a	Alimony paid	34a	
b	Recipient's SSN ▶		
35	Add lines 23 through 34a	35	
36	Subtract line 35 from line 22. This is your adjusted gross income ▶	36	

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

Cat. No. 11320B

Form 1040 (2004)

Tax and Credits**Standard Deduction for—**

• People who checked any box on line 38a or 38b or who can be claimed as a dependent, see page 31.

• All others:
Single or Married filing separately, \$4,850

Married filing jointly or Qualifying widow(er), \$9,700

Head of household, \$7,150

37	Amount from line 36 (adjusted gross income)	37	
38a	Check ☐ You were born before January 2, 1940, ☐ Blind. Total boxes ☐ if: ☐ Spouse was born before January 2, 1940, ☐ Blind. checked 38a ☐		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here 38b ☐		
39	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	39	
40	Subtract line 39 from line 37	40	
41	If line 37 is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on line 6d. If line 37 is over \$107,025, see the worksheet on page 33	41	
42	Taxable income. Subtract line 41 from line 40. If line 41 is more than line 40, enter -0-	42	
43	Tax (see page 33). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972	43	
44	Alternative minimum tax (see page 35). Attach Form 6251	44	
45	Add lines 43 and 44	45	
46	Foreign tax credit. Attach Form 1116 if required	46	
47	Credit for child and dependent care expenses. Attach Form 2441	47	
48	Credit for the elderly or the disabled. Attach Schedule R	48	
49	Education credits. Attach Form 8863	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit (see page 37)	51	
52	Adoption credit. Attach Form 8839	52	
53	Credits from: a ☐ Form 8396 b ☐ Form 8859	53	
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 Taxes

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	
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

If you have a qualifying child, attach Schedule EIC.

63	Federal income tax withheld from Forms W-2 and 1099	63	
64	2004 estimated tax payments and amount applied from 2003 return	64	
65a	Earned income credit (EIC)	65a	
b	Nontaxable combat pay election 65b		
66	Excess social security and tier 1 RRTA tax withheld (see page 54)	66	
67	Additional child tax credit. Attach Form 8812	67	
68	Amount paid with request for extension to file (see page 54)	68	
69	Other payments from: a ☐ Form 2439 b ☐ Form 4136 c ☐ Form 8885	69	
70	Add lines 63, 64, 65a, and 66 through 69. These are your total payments	70	

Refund

Direct deposit? See page 54 and fill in 72b, 72c, and 72d.

71	If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpaid	71	
72a	Amount of line 71 you want refunded to you	72a	
b	Routing number	c	Type: ☐ Checking ☐ Savings
d	Account number		
73	Amount of line 71 you want applied to your 2005 estimated tax	73	

Amount You Owe

74	Amount you owe. Subtract line 70 from line 62. For details on how to pay, see page 55	74	
75	Estimated tax penalty (see page 55)	75	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 56)? ☐ **Yes.** Complete the following. ☐ **No**

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

Sign Here

Joint return? See page 17. Keep a copy for your records.

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

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

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed ☐	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no.	

Label (See page 18.) Use the IRS label. Otherwise, please print or type.

Label HERE

Your first name and initial Last name

If a joint return, spouse's first name and initial Last name

Home address (number and street). If you have a P.O. box, see page 18. Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 18.

OMB No. 1545-0085

Your social security number

Spouse's social security number

▲ Important! ▲ You must enter your SSN(s) above.

Presidential Election Campaign (See page 18.)

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

Yes No Yes No

Filing status Check only one box.

1 Single

2 Married filing jointly (even if only one had income)

3 Married filing separately. Enter spouse's SSN above and full name here.

4 Head of household (with qualifying person). (See page 19.) If the qualifying person is a child but not your dependent, enter this child's name here.

5 Qualifying widow(er) with dependent child (see page 19)

Exemptions

6a Yourself. If someone can claim you as a dependent, do not check box 6a.

b Spouse

c Dependents:

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) If qualifying child for child tax credit (see page 21)
			☐
			☐
			☐
			☐
			☐

Boxes checked on 6a and 6b

No. of children on 6c who:

- lived with you
- did not live with you due to divorce or separation (see page 21)

Dependents on 6c not entered above

Add numbers on lines above

d Total number of exemptions claimed.

Income

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

If you did not get a W-2, see page 22.

Enclose, but do not attach, any payment.

7 Wages, salaries, tips, etc. Attach Form(s) W-2. 7

8a Taxable interest. Attach Schedule 1 if required. 8a

b Tax-exempt interest. Do not include on line 8a. 8b

9a Ordinary dividends. Attach Schedule 1 if required. 9a

b Qualified dividends (see page 23). 9b

10 Capital gain distributions (see page 23). 10

11a IRA distributions. 11a

11b Taxable amount (see page 23). 11b

12a Pensions and annuities. 12a

12b Taxable amount (see page 24). 12b

13 Unemployment compensation and Alaska Permanent Fund dividends. 13

14a Social security benefits. 14a

14b Taxable amount (see page 26). 14b

15 Add lines 7 through 14b (far right column). This is your total income. 15

Adjusted gross income

16 Educator expenses (see page 26). 16

17 IRA deduction (see page 26). 17

18 Student loan interest deduction (see page 29). 18

19 Tuition and fees deduction (see page 29). 19

20 Add lines 16 through 19. These are your total adjustments. 20

21 Subtract line 20 from line 15. This is your adjusted gross income. 21

Tax, credits, and payments**Standard Deduction for—**

• People who checked any box on line 23a or 23b or who can be claimed as a dependent, see page 31.

• All others:

Single or Married filing separately, \$4,850

Married filing jointly or Qualifying widow(er), \$9,700

Head of household, \$7,150

If you have a qualifying child, attach Schedule EIC.

22	Enter the amount from line 21 (adjusted gross income).	22	
23a	Check if: ☐ You were born before January 2, 1940, ☐ Blind ☐ Spouse was born before January 2, 1940, ☐ Blind Total boxes checked 23a		
b	If you are married filing separately and your spouse itemizes deductions, see page 30 and check here 23b		
24	Enter your standard deduction (see left margin).	24	
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.	25	
26	If line 22 is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on line 6d. If line 22 is over \$107,025, see the worksheet on page 32.	26	
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your taxable income .	27	
28	Tax , including any alternative minimum tax (see page 31).	28	
29	Credit for child and dependent care expenses. Attach Schedule 2.	29	
30	Credit for the elderly or the disabled. Attach Schedule 3.	30	
31	Education credits. Attach Form 8863.	31	
32	Retirement savings contributions credit. Attach Form 8880.	32	
33	Child tax credit (see page 36).	33	
34	Adoption credit. Attach Form 8839.	34	
35	Add lines 29 through 34. These are your total credits .	35	
36	Subtract line 35 from line 28. If line 35 is more than line 28, enter -0-.	36	
37	Advance earned income credit payments from Form(s) W-2.	37	
38	Add lines 36 and 37. This is your total tax .	38	
39	Federal income tax withheld from Forms W-2 and 1099.	39	
40	2004 estimated tax payments and amount applied from 2003 return.	40	
41a	Earned income credit (EIC).	41a	
b	Nontaxable combat pay election.	41b	
42	Additional child tax credit. Attach Form 8812.	42	
43	Add lines 39, 40, 41a, and 42. These are your total payments .	43	
44	If line 43 is more than line 38, subtract line 38 from line 43. This is the amount you overpaid .	44	
45a	Amount of line 44 you want refunded to you .	45a	
b	Routing number c Type: ☐ Checking ☐ Savings		
d	Account number		
46	Amount of line 44 you want applied to your 2005 estimated tax .	46	
47	Amount you owe. Subtract line 43 from line 38. For details on how to pay, see page 51.	47	
48	Estimated tax penalty (see page 51).	48	

Refund

Direct deposit? See page 50 and fill in 45b, 45c, and 45d.

Amount you owe**Third party designee**

Do you want to allow another person to discuss this return with the IRS (see page 52)? ☐ **Yes.** Complete the following. ☐ **No**

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

Sign here

Joint return? See page 18. Keep a copy for your records.

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

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

Paid preparer's use only

Preparer's signature Date Check if self-employed ☐ Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code EIN Phone no. ()

1040EZ**Income Tax Return for Single and
Joint Filers With No Dependents (99) 2004**

OMB No. 1545-0675

Label

(See page 11.)

**Use the IRS
label.**Otherwise,
please print
or type.**Presidential
Election
Campaign**
(page 11)L
A
B
E
L

H
E
R
E

Your first name and initial

Last name

If a joint return, spouse's first name and initial

Last name

Home address (number and street). If you have a P.O. box, see page 11.

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 11.

Your social security number**Spouse's social security number****▲ Important! ▲**You **must** enter your
SSN(s) above.**Note.** Checking "Yes" will not change your tax or reduce your refund.

Do you, or your spouse if a joint return, want \$3 to go to this fund? ▶

You	Spouse
☐ Yes ☐ No	☐ Yes ☐ No

Income**Attach
Form(s) W-2
here.**Enclose, but
do not attach,
any payment.**Note.** You
must check
Yes or No. }**1** Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2.
Attach your Form(s) W-2.

1

2 Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.

2

3 Unemployment compensation and Alaska Permanent Fund dividends
(see page 13).

3

4 Add lines 1, 2, and 3. This is your **adjusted gross income**.

4

5 Can your parents (or someone else) claim you on their return?

Yes. Enter amount from	No. If single , enter \$7,950.
☐ worksheet on back.	☐ If married filing jointly , enter \$15,900.
	See back for explanation.

5

6 Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-.
This is your **taxable income**.

6

**Payments
and tax****7** Federal income tax withheld from box 2 of your Form(s) W-2.

7

8a Earned income credit (EIC).

8a

b Nontaxable combat pay election.

8b

9 Add lines 7 and 8a. These are your **total payments**.

9

10 Tax. Use the amount on **line 6 above** to find your tax in the tax table on pages
24–32 of the booklet. Then, enter the tax from the table on this line.

10

RefundHave it directly
deposited! See
page 18 and fill
in 11b, 11c,
and 11d.**11a** If line 9 is larger than line 10, subtract line 10 from line 9. This is your **refund**.

11a

▶ **b** Routing number▶ **c** Type: ☐ Checking ☐ Savings▶ **d** Account number**Amount
you owe****12** If line 10 is larger than line 9, subtract line 9 from line 10. This is
the **amount you owe**. For details on how to pay, see page 19.

12

**Third party
designee**Do you want to allow another person to discuss this return with the IRS (see page 19)? ☐ **Yes.** Complete the following. ☐ **No**Designee's
name ▶Phone
no. ▶ ()Personal identification
number (PIN) ▶**Sign
here**Joint return?
See page 11.
Keep a copy
for your
records.

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

Your signature

Date

Your occupation

Daytime phone number

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

Date

Spouse's occupation

**Paid
preparer's
use only**Preparer's
signature ▶

Date

Check if
self-employed ☐

Preparer's SSN or PTIN

Firm's name (or
yours if self-employed),
address, and ZIP code ▶

EIN

Phone no.

()

Schedule 1 (Form 1040A)

Department of the Treasury—Internal Revenue Service

Interest and Ordinary Dividends for Form 1040A Filers

(99)

2004

OMB No. 1545-0085

Name(s) shown on Form 1040A

Your social security number

Part I

Interest

(See back of schedule and the instructions for Form 1040A, line 8a.)

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.

- 1** List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see back of schedule and list this interest first. Also, show that buyer's social security number and address.

Amount

[illegible]

- 2** Add the amounts on line 1.

2

- 3** Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815.

3

- 4** Subtract line 3 from line 2. Enter the result here and on Form 1040A, line 8a.

4

Part II

Ordinary dividends

(See back of schedule and the instructions for Form 1040A, line 9a.)

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, enter the firm's name and the ordinary dividends shown on that form.

- 5** List name of payer.

Amount

[illegible]

- 6** 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 1040A

Your social security number

Before you begin: You need to understand the following terms. See **Definitions** on page 1 of the separate instructions.

• **Dependent Care Benefits**

• **Qualifying Person(s)**

• **Qualified Expenses**

Part I

Persons or organizations who provided the care

You **must** complete this part.

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)

(If you need more space, use the bottom of page 2.)

Did you receive dependent care benefits?

No

Complete only Part II below.

Yes

Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you must use Form 1040. See **Schedule H** and its instructions for details.

Part II

Credit for child and dependent care expenses

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

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2004 for the person listed in column (a)
First	Last		

3 Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 26.

3

4 Enter your **earned income**. See the instructions.

4

5 If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4.

5

6 Enter the **smallest** of line 3, 4, or 5.

6

7 Enter the amount from Form 1040A, line 22.

7

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7.

If line 7 is:

Over	But not over	Decimal amount is
\$0—15,000		.35
15,000—17,000		.34
17,000—19,000		.33
19,000—21,000		.32
21,000—23,000		.31
23,000—25,000		.30
25,000—27,000		.29
27,000—29,000		.28

If line 7 is:

Over	But not over	Decimal amount is
\$29,000—31,000		.27
31,000—33,000		.26
33,000—35,000		.25
35,000—37,000		.24
37,000—39,000		.23
39,000—41,000		.22
41,000—43,000		.21
43,000—No limit		.20

8

×

9 Multiply **line 6** by the decimal amount on line 8. If you paid 2003 expenses in 2004, see the instructions.

9

10 Enter the amount from Form 1040A, line 28.

10

11 **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040A, line 29.

11

Part III**Dependent care benefits**

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.	12		
13	Enter the amount forfeited, if any. See the instructions.	13		
14	Subtract line 13 from line 12.	14		
15	Enter the total amount of qualified expenses incurred in 2004 for the care of the qualifying person(s).	15		
16	Enter the smaller of line 14 or 15.	16		
17	Enter your earned income . See the instructions.	17		
18	Enter the amount shown below that applies to you. • If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see the instructions for the amount to enter. • All others, enter the amount from line 17.	18		
19	Enter the smallest of line 16, 17, or 18.	19		
20	Excluded benefits. Enter here the smaller of the following: • The amount from line 19 or • \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 18).	20		
21	Taxable benefits. Subtract line 20 from line 14. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB."	21		
To claim the child and dependent care credit, complete lines 22–26 below.				
22	Enter \$3,000 (\$6,000 if two or more qualifying persons).	22		
23	Enter the amount from line 20.	23		
24	Subtract line 23 from line 22. If zero or less, stop . You cannot take the credit. Exception. If you paid 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		

Schedule 3
(Form 1040A)

Department of the Treasury—Internal Revenue Service

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

(99) **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 **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 the separate instructions for Schedule 3.

TIP 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
Qualifying widow(er)

1 You were 65 or older **1** ☐

2 You were under 65 and you retired on permanent
and total disability **2** ☐

3 Both spouses were 65 or older **3** ☐

4 Both spouses were under 65, but only one spouse
retired on permanent and total disability **4** ☐

5 Both spouses were under 65, and both retired on
permanent and total disability. **5** ☐

Married filing
jointly

6 One spouse was 65 or older, and the other spouse
was under 65 and retired on permanent and total
disability **6** ☐

7 One spouse was 65 or older, and the other spouse
was under 65 and **not** retired on permanent and
total disability **7** ☐

Married filing
separately

8 You were 65 or older and you lived apart from
your spouse for all of 2004 **8** ☐

9 You were under 65, you retired on permanent and
total disability, and you lived apart from your
spouse for all of 2004 **9** ☐

**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.

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 in 2004, check this box **▶** ☐

• 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

10	If you checked (in Part I): Box 1, 2, 4, or 7 Box 3, 5, or 6 Box 8 or 9	Enter: \$5,000 \$7,500 \$3,750	10		
Did you check box 2, 4, 5, 6, or 9 in Part I? — Yes —> You must complete line 11. — No —> Enter the amount from line 10 on line 12 and go to line 13.					
11	If you checked (in Part I): • Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. • Box 2, 4, or 9, enter your taxable disability income. • Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total. TIP For more details on what to include on line 11, see the instructions.				
12	If you completed line 11, enter the smaller of line 10 or line 11; all others , enter the amount from line 10.				
11					
12					
13	Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2004.				
a	Nontaxable part of social security benefits and Nontaxable part of railroad retirement benefits treated as social security (see the instructions). 13a				
b	Nontaxable veterans' pensions and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see the instructions). 13b				
c	Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c. 13c				
14	Enter the amount from Form 1040A, line 22. 14				
15	If you checked (in Part I): Box 1 or 2 Box 3, 4, 5, 6, or 7 Box 8 or 9	Enter: \$7,500 \$10,000 \$5,000	15		
16	Subtract line 15 from line 14. If zero or less, enter -0-. 16				
17	Enter one-half of line 16. 17				
18	Add lines 13c and 17. 18				
19	Subtract line 18 from line 12. If zero or less, stop ; you cannot take the credit. Otherwise, go to line 20. 19				
20	Multiply line 19 by 15% (.15). 20				
21	Enter the amount from Form 1040A, line 28, minus any amount on Form 1040A, line 29. 21				
22	Credit for the elderly or the disabled. Enter the smaller of line 20 or line 21 here and on Form 1040A, line 30. 22				

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**

Name(s) shown on Form 1040

Your social security number

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

Your social security number

Attachment
Sequence No. **08**

Amount

1

2

3

4

Amount

5

6

Yes	No
-----	----

8 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

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service (990)
Name of proprietor

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**

A Principal business or profession, including product or service (see page C-2 of the instructions)		B Enter code from pages C-7, 8, & 9 ▶	
C Business name. If no separate business name, leave blank.		D Employer ID number (EIN), if any	
E Business address (including suite or room no.) ▶ City, town or post office, state, and ZIP code			
F Accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶			
G Did you "materially participate" in the operation of this business during 2004? If "No," see page C-3 for limit on losses ☐ Yes ☐ No			
H If you started or acquired this business during 2004, check here ☐			

Part I Income

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

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

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

Part III **Cost of Goods Sold** (see page C-6)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "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	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42
-----------	---	-----------

Part IV **Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on page 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 your vehicle for:

a Business _____ **b** Commuting _____ **c** Other _____

45 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

46 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

47a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If “Yes,” is the evidence written? ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8–26 or line 30.

48 Total other expenses. Enter here and on page 1, line 27
48

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

Department of the Treasury
Internal Revenue Service
Name of proprietor

Net Profit From Business
(Sole Proprietorship)

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

OMB No. 1545-0074

2004

Attachment
Sequence No. **09A**

Social security number (SSN)

Part I General Information

**You May Use
Schedule C-EZ
Instead of
Schedule C
Only If You:**

- Had business expenses of \$5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as a sole proprietor.

And You:

- Had no employees during the year.
- Are not required to file **Form 4562**, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, on page C-4 to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service

B Enter code from pages C-7, 8, & 9

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN), if any

E Business address (including suite or room no.). 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

- 1 Gross receipts. Caution.** If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see **Statutory Employees** in the instructions for Schedule C, line 1, on page C-3 and check here ☐
- 2 Total expenses** (see instructions). If more than \$5,000, you **must** use Schedule C.
- 3 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.)

1

2

3

Part III Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 2.

4 When did you place your vehicle in service for business purposes? (month, day, year) ► ____/____/____.

5 Of the total number of miles you drove your vehicle during 2004, enter the number of miles you used your vehicle for:

a Business **b** Commuting **c** Other

6 Do you (or your spouse) have another vehicle available for personal use? ☐ **Yes** ☐ **No**

7 Was your vehicle available for personal use during off-duty hours? ☐ **Yes** ☐ **No**

8a Do you have evidence to support your deduction? ☐ **Yes** ☐ **No**

b If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

**SCHEDULE D
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on Form 1040**Capital Gains and Losses**

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

OMB No. 1545-0074

2004Attachment
Sequence No. **12**

Your social security number

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

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

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

Part III **Summary**

16 Combine lines 7 and 15 and enter the result. If line 16 is a loss, skip lines 17 through 20, and go to line 21. If a gain, enter the gain on Form 1040, line 13, and then go to line 17 below . . .	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) } Note. When figuring which amount is smaller, treat both amounts as positive numbers.	21	(	)
22 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)

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

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

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

OMB No. 1545-0074

2004

Attachment
Sequence No. **13**

Your social security number
: : :
: : :

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

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

Income:	Properties						Totals (Add columns A, B, and C.)	
	A		B		C			
3 Rents received	3						3	
4 Royalties received	4						4	
Expenses:								
5 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 shown on line 22. Do not include any losses	24						24	
25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here	25	(	)				25	(
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17. Otherwise, include this amount in the total on line 41 on page 2	26						26	

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

Your social security number

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations** **Note.** If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check column (e) on line 28 and attach **Form 6198**. See page E-1.

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

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A					
B					
C					
D					

Passive Income and Loss				Nonpassive Income and Loss					
(f) Passive loss allowed (attach Form 8582 if required)		(g) Passive income from Schedule K-1		(h) Nonpassive loss from Schedule K-1		(i) Section 179 expense deduction from Form 4562		(j) Nonpassive income from Schedule K-1	
A									
B									
C									
D									
29a Totals									
b Totals									
30	Add columns (g) and (j) of line 29a							30	
31	Add columns (f), (h), and (i) of line 29b							31	()
32	Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below							32	

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

Passive Income and Loss				Nonpassive Income and Loss				
(c) Passive deduction or loss allowed (attach Form 8582 if required)		(d) Passive income from Schedule K-1		(e) Deduction or loss from Schedule K-1		(f) Other income from Schedule K-1		
A								
B								
34a Totals								
b Totals								
35	Add columns (d) and (f) of line 34a						35	
36	Add columns (c) and (e) of line 34b						36	()
37	Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below						37	

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q , line 2c (see page E-6)	(d) Taxable income (net loss) from Schedules Q , line 1b	(e) Income from Schedules Q , line 3b

39 Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below **39**

Part V Summary

40	Net farm rental income or (loss) from Form 4835 . Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17 ▶	41	
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code N; and Schedule K-1 (Form 1041), line 14 (see page E-6)	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see page E-1), enter the net income or (loss) you reported anywhere on Form 1040 from all rental real estate activities in which you materially participated under the passive activity loss rules . . .	43	

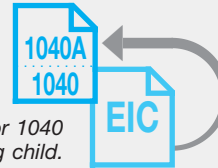
SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Earned Income Credit
Qualifying Child Information

Complete and attach to Form 1040A or 1040
only if you have a qualifying child.



OMB No. 1545-0074

2004

Attachment
Sequence No. **43**

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.

Qualifying Child Information

Child 1

Child 2

	First name	Last name	First name	Last name
1 Child's name If you have more than two qualifying children, you only have to list two to get the maximum credit.				
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 _____ <i>If born after 1985, skip lines 4a and 4b; go to line 5.</i>		Year _____ <i>If born after 1985, skip lines 4a and 4b; go to line 5.</i>	
4 If the child was born before 1986— a Was the child under age 24 at the end of 2004 and a student?	☐ Yes. <i>Go to line 5.</i>	☐ No. <i>Continue</i>	☐ Yes. <i>Go to line 5.</i>	☐ No. <i>Continue</i>
b Was the child permanently and totally disabled during any part of 2004?	☐ Yes. <i>Continue</i>	☐ No. The child is not a qualifying child.	☐ Yes. <i>Continue</i>	☐ 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."	_____ months <i>Do not enter more than 12 months.</i>		_____ months <i>Do not enter more than 12 months.</i>	



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 number (SSN)

A Principal product. Describe in one or two words your principal crop or activity for the current tax year.

B Enter code from Part IV

D Employer ID number (EIN), if any

C Accounting method: (1) ☐ Cash (2) ☐ Accrual

E Did you "materially participate" in the operation of this business during 2004? If "No," see page F-2 for limit on passive losses. ☐ Yes ☐ No

Part I Farm Income—Cash Method. Complete Parts I and II (Accrual method taxpayers complete Parts II and III, and line 11 of Part I.)
Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797.

1	Sales of livestock and other items you bought for resale	1			
2	Cost or other basis of livestock and other items reported on line 1	2			
3	Subtract line 2 from line 1	3			
4	Sales of livestock, produce, grains, and other products you raised	4			
5a	Total cooperative distributions (Form(s) 1099-PATR)	5a			5b Taxable amount
6a	Agricultural program payments (see page F-2)	6a			6b Taxable amount
7	Commodity Credit Corporation (CCC) loans (see page F-3):				
a	CCC loans reported under election	7a			
b	CCC loans forfeited	7b			7c Taxable amount
8	Crop insurance proceeds and certain disaster payments (see page F-3):				
a	Amount received in 2004	8a			8b Taxable amount
c	If election to defer to 2005 is attached, check here ▶ ☐	8d			Amount deferred from 2003
9	Custom hire (machine work) income	9			
10	Other income, including Federal and state gasoline or fuel tax credit or refund (see page F-3)	10			
11	Gross income. Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from page 2, line 51 ▶	11			

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses such as taxes, insurance, repairs, etc., on your home.

12	Car and truck expenses (see page F-4—also attach Form 4562)	12			25	Pension and profit-sharing plans	25		
13	Chemicals	13			26	Rent or lease (see page F-5):			
14	Conservation expenses (see page F-4)	14			a	Vehicles, machinery, and equipment	26a		
15	Custom hire (machine work)	15			b	Other (land, animals, etc.)	26b		
16	Depreciation and section 179 expense deduction not claimed elsewhere (see page F-4)	16			27	Repairs and maintenance	27		
17	Employee benefit programs other than on line 25	17			28	Seeds and plants purchased	28		
18	Feed purchased	18			29	Storage and warehousing	29		
19	Fertilizers and lime	19			30	Supplies purchased	30		
20	Freight and trucking	20			31	Taxes	31		
21	Gasoline, fuel, and oil	21			32	Utilities	32		
22	Insurance (other than health)	22			33	Veterinary, breeding, and medicine	33		
23	Interest:				34	Other expenses (specify):			
a	Mortgage (paid to banks, etc.)	23a			a	.....	34a		
b	Other	23b			b	.....	34b		
24	Labor hired (less employment credits)	24			c	.....	34c		
					d	.....	34d		
					e	.....	34e		
					f	.....	34f		

35 Total expenses. Add lines 12 through 34f ▶ **35**

36 Net farm profit or (loss). Subtract line 35 from line 11. If a profit, enter on **Form 1040, line 18**, and also on **Schedule SE, line 1**. If a loss, you **must** go on to line 37 (estates, trusts, and partnerships, see page F-6) **36**

37 If you have a loss, you **must** check the box that describes your investment in this activity (see page F-6).
• If you checked 37a, enter the loss on **Form 1040, line 18**, and also on **Schedule SE, line 1**.
• If you checked 37b, you **must** attach **Form 6198**.
37a ☐ All investment is at risk.
37b ☐ Some investment is not at risk.

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	38		
39a	Total cooperative distributions (Form(s) 1099-PATR) 39a _____	39b	Taxable amount	39b _____
40a	Agricultural program payments 40a _____	40b	Taxable amount	40b _____
41	Commodity Credit Corporation (CCC) loans:			
a	CCC loans reported under election	41a		
b	CCC loans forfeited 41b _____	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 refund	44		
45	Add amounts in the right column for lines 38 through 44	45		
46	Inventory of livestock, produce, grains, and other products at beginning of the year	46		
47	Cost of livestock, produce, grains, and other products purchased during the year	47		
48	Add lines 46 and 47.	48		
49	Inventory of livestock, produce, grains, and other products at end of year	49		
50	Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48*.	50		
51	Gross income. Subtract line 50 from line 45. Enter the result here and on page 1, line 11. ►	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 farming
111210 Vegetable and melon farming

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

Animal Production

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

Forestry and Logging

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

**Schedule R
(Form 1040)**

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

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**

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 **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.

TIP In most cases, the IRS can figure the credit for you. See page R-1.

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
Qualifying widow(er)

1 You were 65 or older **1** ☐

2 You were under 65 and you retired on permanent and total disability **2** ☐

3 Both spouses were 65 or older **3** ☐

4 Both spouses were under 65, but only one spouse retired on permanent and total disability **4** ☐

Married filing jointly

5 Both spouses were under 65, and both retired on permanent and total disability **5** ☐

6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability **6** ☐

7 One spouse was 65 or older, and the other spouse was under 65 and **not** retired on permanent and total disability **7** ☐

Married filing separately

8 You were 65 or older and you lived apart from your spouse for all of 2004 **8** ☐

9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2004 **9** ☐

Did you check box 1, 3, 7, or 8? **Yes** —————▶ Skip Part II and complete Part III on back.
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.)

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 in 2004, check this box ▶ ☐

- 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.

Part III Figure Your Credit

10 If you checked (in Part I):		Enter:			
Box 1, 2, 4, or 7		\$5,000	}	10	
Box 3, 5, or 6		\$7,500			
Box 8 or 9		\$3,750			
Did you check box 2, 4, 5, 6, or 9 in Part I?		Yes → You must complete line 11. No → Enter the amount from line 10 on line 12 and go to line 13.			
11 If you checked (in Part I):					
- Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. - Box 2, 4, or 9, enter your taxable disability income. - Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.		}	11		
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.					
a Nontaxable part of social security benefits and Nontaxable part of railroad retirement benefits treated as social security (see page R-3).		}	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 page R-3).		}	13b		
c Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c			13c		
14 Enter the amount from Form 1040, line 37		14			
15 If you checked (in Part I):		Enter:			
Box 1 or 2		\$7,500	}	15	
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-		16			
17 Enter one-half of line 16		17			
18 Add lines 13c and 17				18	
19 Subtract line 18 from line 12. If zero or less, stop ; you cannot take the credit. Otherwise, go to line 20				19	
20 Multiply line 19 by 15% (.15)				20	
21 Enter the amount from Form 1040, line 45		21			
22 Add the amounts from Form 1040, lines 46 and 47, and enter the total		22			
23 Subtract line 22 from line 21				23	
24 Credit for the elderly or the disabled. Enter the smaller of line 20 or line 23 here and on Form 1040, line 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

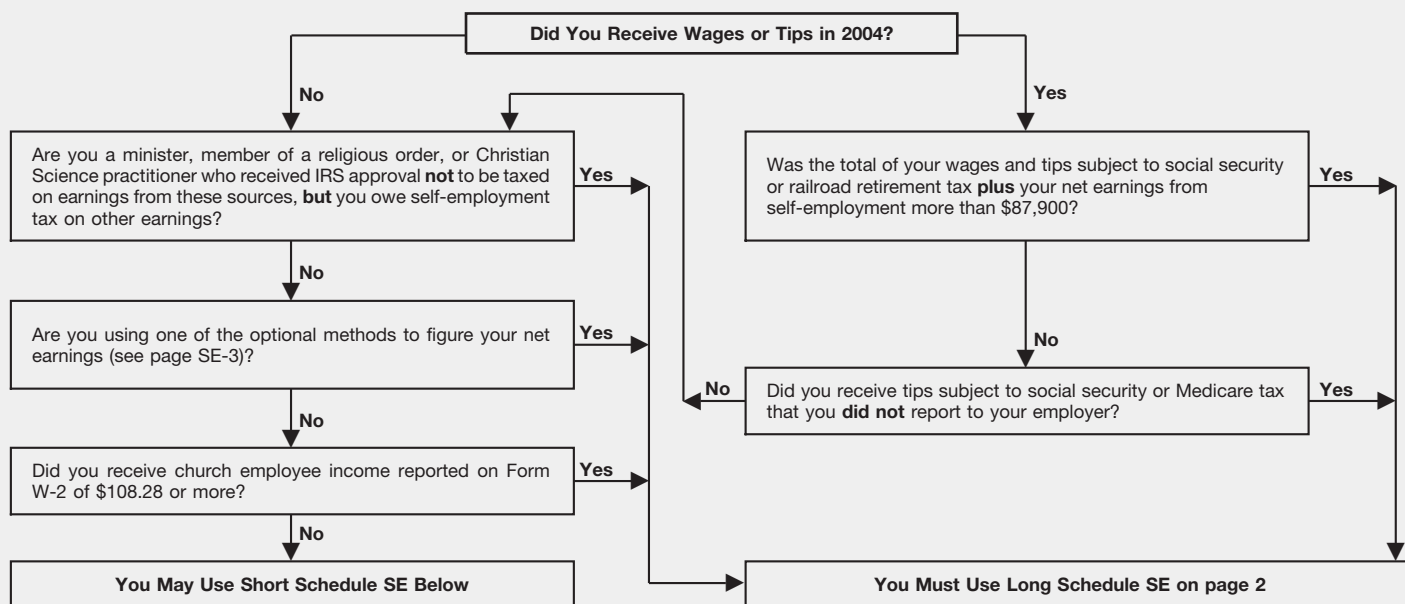
You must file Schedule SE if:

- 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. • 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.	5		
6	Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 30	6		

Name of person with **self-employment** income (as shown on Form 1040)Social security number of person
with **self-employment** income ▶**Section B—Long Schedule SE****Part I Self-Employment Tax**

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

A If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I. ▶ ☐				
1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note. Skip this line if you use the farm optional method (see page SE-4)			
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report. Note. Skip this line if you use the nonfarm optional method (see page SE-4)			
3	Combine lines 1 and 2			
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3			
4b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here			
4c	Combine lines 4a and 4b. If less than \$400, stop ; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income , enter -0- and continue. ▶			
5a	Enter your church employee income from Form W-2. See page SE-1 for definition of church employee income	5a		
5b	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-			
6	Net earnings from self-employment. Add lines 4c and 5b	6		
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2004	7	87,900	00
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$87,900 or more, skip lines 8b through 10, and go to line 11	8a		
8b	Unreported tips subject to social security tax (from Form 4137, line 9)	8b		
8c	Add lines 8a and 8b			
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		

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

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

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

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

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

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

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

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

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

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

Employee Business Expenses

► See separate instructions.
 ► Attach to Form 1040.

Your name	Occupation in which you incurred expenses	Social security number : : :
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Part I Employee Business Expenses and Reimbursements

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

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

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

7 Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	7	
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Step 3 Figure Expenses To Deduct on Schedule A (Form 1040)

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7	8	
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. 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 on where to enter the total.) ►	10	

Part II Vehicle Expenses**Section A—General Information** (You must complete this section if you are claiming vehicle expenses.)

		(a) Vehicle 1	(b) Vehicle 2
11	Enter the date the vehicle was placed in service	/ /	/ /
12	Total miles the vehicle was driven during 2004	miles	miles
13	Business miles included on line 12	miles	miles
14	Percent of business use. Divide line 13 by line 12	%	%
15	Average daily roundtrip commuting distance	miles	miles
16	Commuting miles included on line 12	miles	miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12.	miles	miles
18	Do you (or your spouse) have another vehicle available for personal use?	☐ Yes ☐ No	☐ Yes ☐ No
19	Was your vehicle available for personal use during off-duty hours?	☐ Yes ☐ No	☐ Yes ☐ No
20	Do you have evidence to support your deduction?	☐ Yes ☐ No	☐ Yes ☐ No
21	If "Yes," is the evidence written?	☐ Yes ☐ No	☐ Yes ☐ No

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

22	Multiply line 13 by 37.5¢ (.375)	22	
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Section C—Actual Expenses

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

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

		(a) Vehicle 1		(b) Vehicle 2	
30	Enter cost or other basis (see instructions)				
31	Enter section 179 deduction and special allowance (see instructions)				
32	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance)				
33	Enter depreciation method and percentage (see instructions)				
34	Multiply line 32 by the percentage on line 33 (see instructions)				
35	Add lines 31 and 34				
36	Enter the applicable limit explained in the line 36 instructions				
37	Multiply line 36 by the percentage on line 14				
38	Enter the smaller of line 35 or line 37. Also enter this amount on line 28 above				

Unreimbursed Employee Business Expenses► **Attach to Form 1040.****2004**Attachment
Sequence No. **54A**

Your name

Occupation in which you incurred expenses

Social security number
:
:
:**You May Use This Form Only if All of the Following Apply.**

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

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

Part 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: \$ _____ × 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		

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

- 7** When did you place your vehicle in service for business use? (month, day, year) ► / /
- 8** Of the total number of miles you drove your vehicle during 2004, enter the number of miles you used your vehicle for:
- a** 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☐ CORRECTED

(99)

Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0145 2004 Form 2439	Notice to Shareholder of Undistributed Long-Term Capital Gains 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 long-term capital gains		Copy A Attach to Form 1120-RIC or Form 1120-REIT
Shareholder's identifying number	1b Unrecaptured section 1250 gain		
Shareholder's name, address, and ZIP code	1c Section 1202 gain	1d Collectibles (28%) gain	For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D.
	2 Tax paid by the RIC or REIT on the box 1a gains		

Form **2439**

Cat. No. 11858E

Department of the Treasury - Internal Revenue Service

Child and Dependent Care Expenses

OMB No. 1545-0068

2004
Attachment
Sequence No. **21**

▶ **Attach to Form 1040.**

▶ **See separate instructions.**

Name(s) shown on Form 1040

Your social security number
: :
: :

Before you begin: You need to understand the following terms. See **Definitions** on page 1 of the instructions.

• **Dependent Care Benefits**

• **Qualifying Person(s)**

• **Qualified Expenses**

Part I **Persons or Organizations Who Provided the Care—You must complete this part.**
(If you need more space, use the bottom of page 2.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)

Did you receive
dependent care benefits?

No —————> Complete only Part II below.

Yes —————> Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 61.

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

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

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2004 for the person listed in column (a)
First	Last		

3 Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 32

4 Enter your **earned income**. See instructions

5 If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4

6 Enter the **smallest** of line 3, 4, or 5

7 Enter the amount from Form 1040, line 37 **7**

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is:

Over	But not over	Decimal amount is
\$0—15,000		.35
15,000—17,000		.34
17,000—19,000		.33
19,000—21,000		.32
21,000—23,000		.31
23,000—25,000		.30
25,000—27,000		.29
27,000—29,000		.28

If line 7 is:

Over	But not over	Decimal amount is
\$29,000—31,000		.27
31,000—33,000		.26
33,000—35,000		.25
35,000—37,000		.24
37,000—39,000		.23
39,000—41,000		.22
41,000—43,000		.21
43,000—No limit		.20

9 Multiply line 6 by the decimal amount on line 8. If you paid 2003 expenses in 2004, see the instructions

10 Enter the amount from Form 1040, line 45, minus any amount on Form 1040, line 46

11 **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 47.

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

Cat. No. 11862M

Form **2441** (2004)

Part 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	16		
17	Enter your earned income . See instructions	17		
18	Enter the amount shown below that applies to you. • If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see the instructions for the amount to enter. • All others, enter the amount from line 17.	18		
19	Enter the smallest of line 16, 17, or 18	19		
20	Enter the amount from line 12 that you received from your sole proprietorship or partnership. If you did not receive any such amounts, enter -0-	20		
21	Subtract line 20 from line 14	21		
22	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 18)	22		
23	Deductible benefits. Enter the smallest of line 19, 20, or 22. Also, include this amount on the appropriate line(s) of your return (see the instructions)	23		
24	Enter the smaller of line 19 or 22	24		
25	Enter the amount from line 23	25		
26	Excluded benefits. Subtract line 25 from line 24. If zero or less, enter -0-	26		
27	Taxable benefits. Subtract line 26 from line 21. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, enter "DCB"	27		

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

28	Enter \$3,000 (\$6,000 if two or more qualifying persons)	28		
29	Add lines 23 and 26	29		
30	Subtract line 29 from line 28. If zero or less, stop . You cannot take the credit. Exception. If you paid 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**

Identifying number

Part I Current Year Credit

- 1** Rehabilitation credit (see instructions for requirements that must be met):
- a** 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 \$ × 10% (.10)
- c** Certified historic structures \$ × 20% (.20)
- (1)** Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)
- (2)** Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) / /
- d (1)** Enter the date on which the 24- or 60-month measuring period begins / / and ends / /
- (2)** Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) \$
- (3)** Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 1d(1) above \$
- e** Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9)
- 2** Energy credit. Enter the basis of energy property placed in service during the tax year (see instructions) \$ × 10% (.10)
- 3** Reforestation credit. Enter the amortizable basis of qualified timber property acquired before 10/23/04 (see instructions) \$ × 10% (.10)
- 4** Credit from cooperatives. Enter the unused investment credit from cooperatives
- 5** **Current year credit.** Add lines 1b through 4

1b

1c

1e

2

3

4

5

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

- 6** Regular tax before credits:
- Individuals. Enter the amount from Form 1040, line 43
- Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return
- Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return
- 7** Alternative minimum tax: Enter the alternative minimum tax (AMT) from the following line of the appropriate form or schedule
- 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
- 9a** 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 9a through 9e
- 10** Net income tax. Subtract line 9f from line 8. If zero, skip lines 11 through 14 and enter -0- on line 15
- 11** Net regular tax. Subtract line 9f from line 6. If zero or less, enter -0-
- 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
- 15** Subtract line 14 from line 10. If zero or less, enter -0-
- 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.

9a		
9b		
9c		
9d		
9e		

6

7

8

9f

10

11		
12		
13		

14

15

16

General Business Credit

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

OMB No. 1545-0895

2004
Attachment
Sequence No. **22**

Name(s) shown on return

Identifying number

Part I Current Year Credit

1a Current year investment credit (Form 3468)	1a	
b Current year work opportunity credit (Form 5884)	1b	
c Current year welfare-to-work credit (Form 8861)	1c	
d Current year credit for alcohol used as fuel (Form 6478)	1d	
e Current year credit for increasing research activities (Form 6765)	1e	
f Current year low-income housing credit (Form 8586)	1f	
g Current year enhanced oil recovery credit (Form 8830)	1g	
h Current year disabled access credit (Form 8826)	1h	
i Current year renewable electricity production credit (Form 8835, Section A only)	1i	
j Current year Indian employment credit (Form 8845)	1j	
k Current year credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846)	1k	
l Current year orphan drug credit (Form 8820)	1l	
m Current year new markets credit (Form 8874)	1m	
n Current year credit for small employer pension plan startup costs (Form 8881)	1n	
o Current year credit for employer-provided child care facilities and services (Form 8882)	1o	
p Current year biodiesel fuels credit (Form 8864)	1p	
q Current year low sulfur diesel fuel production credit (Form 8896)	1q	
r Current year credit for contributions to selected community development corporations (Form 8847)	1r	
s Current year trans-Alaska pipeline liability fund credit (see instructions)	1s	
t Current year general credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1t	
2 Current year credit. Add lines 1a through 1t	2	
3 Passive activity credits included on line 2 (see instructions)	3	
4 Subtract line 3 from line 2	4	
5 Passive activity credits allowed for 2004 (see instructions)	5	
6 Carryforward of general business credit to 2004. See instructions for the schedule to attach	6	
7 Carryback of general business credit from 2005 (see instructions)	7	
8 Current year credit. Add lines 4 through 7	8	

Part II Allowable Credit

9 Regular tax before credits (see instructions)	9	
10 Alternative minimum tax (see instructions)	10	
11 Add lines 9 and 10	11	
12a Foreign tax credit	12a	
b Credits from Form 1040, lines 47 through 53	12b	
c Possessions tax credit (Form 5735, line 17 or 27)	12c	
d Credit for fuel from a nonconventional source	12d	
e Qualified electric vehicle credit (Form 8834, line 20)	12e	
f Add lines 12a through 12e	12f	
13 Net income tax. Subtract line 12f from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18 .	13	
14 Net regular tax. Subtract line 12f from line 9. If zero or less, enter -0-	14	
15 Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)	15	
16 Tentative minimum tax (see instructions)	16	
17 Enter the greater of line 15 or line 16	17	
18 Subtract line 17 from line 13. If zero or less, enter -0-	18	
19 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

2004
 Attachment
 Sequence No. **23**

► 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 these claims.

1 Nontaxable Use of Gasoline and Gasohol

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

2 Nontaxable Use of Aviation Gasoline

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

3 Nontaxable Use of Undyed Diesel Fuel

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

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

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

Caution: Claims cannot be made on line 3 for diesel fuel used 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 credit		(e) CRN
a	Nontaxable use	\$.244	}	\$		360
		.244				
b	Use in trains	.20				353
c	Use in certain intercity and local buses	.17				350

4 Nontaxable Use of Undyed Kerosene

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

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

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

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).

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
		\$.244	}	\$		346
		.244				
	Nontaxable use					

5 Nontaxable Use of Aviation Fuel

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

6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel

UV Registration No. ►

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

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

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

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Use on a farm for farming purposes	\$.244		\$		360
b	Use by a state or local government	.244				

UV Registration No. ►

7 Sales by Registered Ultimate Vendors of Undyed Kerosene

UP Registration No. ►

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

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

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

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

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

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

9 Gasohol Blending

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

	(a) Rate	Gallons of		(d) Amount of credit (col. (a) × col. (b))		(e) CRN
		(b) Gasoline	(c) Alcohol			
a 10% gasohol	\$.03734			\$		356
b 7.7% gasohol	.02804					357
c 5.7% gasohol	.02031					363

10 Total income tax credit claimed. Add lines 1 through 9, column (d). Enter here and on Form 1040, line 69 (also check box b on line 69); Form 1120, line 32g; Form 1120-A, line 28g; Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns. ►

10

\$

Depreciation and Amortization
(Including Information on Listed Property)

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

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.

1	Maximum amount. See page 2 of the instructions for a higher limit for certain businesses	1	\$102,000
2	Total cost of section 179 property placed in service (see page 3 of the instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	\$410,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	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.	5	
(a) Description of property		(b) Cost (business use only)	(c) Elected cost
6			
7	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	8	
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)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	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.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see page 3 of the instructions)	14	
15	Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	
16	Other depreciation (including ACRS) (see page 4 of the instructions)	16	

Part III MACRS Depreciation (Do not include listed property.) (See page 5 of the instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2004	17	
18	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

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

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.	MM	S/L	

Part IV Summary (see page 8 of the instructions)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr.	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

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? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 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)						25		
26 Property used more than 50% in a qualified business use (see page 8 of the instructions):		%						
		%						
		%						
27 Property used 50% or less in a qualified business use (see page 8 of the instructions):		%				S/L –		
		%				S/L –		
		%				S/L –		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1.						28		
29 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.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (do not include commuting miles—See page 2 of the instructions)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

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
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 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		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 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.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2004 tax year (see page 11 of the instructions):					
43 Amortization of costs that began before your 2004 tax year.				43	
44 Total. Add amounts in column (f). See page 12 of the instructions for where to report.				44	

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

SECTION A—Personal Use Property (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes.)

- 1 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.

Property **A** _____
Property **B** _____
Property **C** _____
Property **D** _____

	Properties							
	A		B		C		D	
2 Cost or other basis of each property.	2							
3 Insurance or other reimbursement (whether or not you filed a claim) (see instructions)	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 columns A through D	10							
11 Enter the smaller of line 10 or \$100	11							
12 Subtract line 11 from line 10	12							
Caution: Use only one Form 4684 for lines 13 through 18.								
13 Add the amounts on line 12 of all Forms 4684	13							
14 Add the amounts on line 4 of all Forms 4684	14							
15 - If line 14 is more than line 13, enter the difference here and on Schedule D. Do not complete the rest of this section (see instructions). - If line 14 is less than line 13, enter -0- here and go to line 16. - If line 14 is equal to line 13, enter -0- here. Do not complete the rest of this section. 	15							
16 If line 14 is less than line 13, enter the difference	16							
17 Enter 10% of your adjusted gross income from Form 1040, line 37. Estates and trusts, see instructions	17							
18 Subtract line 17 from line 16. If zero or less, enter -0-. Also enter the result on Schedule A (Form 1040), line 19. Estates and trusts, enter the result on the "Other deductions" line of your tax return	18							

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

Identifying number

SECTION B—Business and Income-Producing Property**Part I Casualty or Theft Gain or Loss** (Use a separate Part I for each casualty or theft.)

- 19** Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.

Property **A** _____
 Property **B** _____
 Property **C** _____
 Property **D** _____

		Properties							
		A		B		C		D	
20	Cost or adjusted basis of each property.	20							
21	Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3 . 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 Note: If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.	26							
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. Enter the total here and on line 29 or line 34 (see instructions)	28							

Part II Summary of Gains and Losses (from separate Parts I)

(a) Identify casualty or theft

(b) Losses from casualties or thefts

(i) Trade, business, rental or royalty property

(ii) Income-producing and employee property

(c) Gains from casualties or thefts includible in income

Casualty or Theft of Property Held One Year or Less

29		()	()	()	()
30	Totals. Add the amounts on line 29	30	()	()	()
31	Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions	31			
32	Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 27, and enter the amount from property used as an employee on Schedule A (Form 1040), line 22. Estates and trusts, partnerships, and S corporations, see instructions	32			

Casualty or Theft of Property Held More Than One Year

33	Casualty or theft gains from Form 4797, line 32	33			
34		()	()	()	()
35	Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii)	35	()	()	()
36	Total gains. Add lines 33 and 34, column (c)	36			
37	Add amounts on line 35, columns (b)(i) and (b)(ii)	37			
38	If the loss on line 37 is more than the gain on line 36:				
a	Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions	38a			
b	Enter the amount from line 35, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 27, and enter the amount from property used as an employee on Schedule A (Form 1040), line 22. Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships (except electing large partnerships) and S corporations, see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11.	38b			
39	If the loss on line 37 is less than or equal to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3 Note: Partnerships, enter the amount from line 38a, 38b, or line 39 on Form 1065, Schedule K, line 11. S corporations, enter the amount from line 38a or 38b on Form 1120S, Schedule K, line 10.	39			



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.

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

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

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

(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
2						
3 Gain, if any, from Form 4684, line 39						3
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37						4
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						6
7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:						7
Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.						
All others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on Schedule D and skip lines 8, 9, 11, and 12 below.						
8 Nonrecaptured net section 1231 losses from prior years (see instructions)						8
9 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)						9

Part II Ordinary Gains and Losses

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):	
11 Loss, if any, from line 7	11 ()
12 Gain, if any, from line 7 or amount from line 8, if applicable	12
13 Gain, if any, from line 31	13
14 Net gain or (loss) from Form 4684, lines 31 and 38a	14
15 Ordinary gain from installment sales from Form 6252, line 25 or 36	15
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824	16
17 Combine lines 10 through 16	17
18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:	
a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 27, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 22. Identify as from "Form 4797, line 18a." See instructions	18a
b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14	18b

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

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A			
B			
C			
D			

These columns relate to the properties on lines 19A through 19D. ►		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1 before completing.)	20			
21	Cost or other basis plus expense of sale	21			
22	Depreciation (or depletion) allowed or allowable	22			
23	Adjusted basis. Subtract line 22 from line 21	23			
24	Total gain. Subtract line 23 from line 20	24			
25	If section 1245 property:				
a	Depreciation allowed or allowable from line 22	25a			
b	Enter the smaller of line 24 or 25a	25b			
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.				
a	Additional depreciation after 1975 (see instructions)	26a			
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b			
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	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).				
a	Soil, water, and land clearing expenses	27a			
b	Line 27a multiplied by applicable percentage (see instructions)	27b			
c	Enter the smaller of line 24 or 27b	27c			
28	If section 1254 property:				
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (see instructions)	28a			
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)	29a			
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	30	
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
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	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

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

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.

Your social security number

Employer ID number (EIN), if any

A Did you actively participate in the operation of this farm during 2004 (see instructions)? ☐ Yes ☐ No**Part I Gross Farm Rental Income—Based on Production.** Include amounts converted to cash or the equivalent.

1 Income from production of livestock, produce, grains, and other crops	1		
2a Cooperative distributions (Form(s) 1099-PATR) 2a	2b Taxable amount	2b	
3a Agricultural program payments (see instructions) 3a	3b Taxable amount	3b	
4 Commodity Credit Corporation (CCC) loans (see instructions):			
a CCC loans reported under election	4a		
b CCC loans forfeited 4b	4c Taxable amount	4c	
5 Crop insurance proceeds and certain disaster payments (see instructions):			
a Amount received in 2004 5a	5b Taxable amount	5b	
c If election to defer to 2005 is attached, check here ☐ 5d Amount deferred from 2003 .	5d		
6 Other income, including Federal and state gasoline or fuel tax credit or refund (see instructions)	6		
7 Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42. ▶	7		

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

8 Car and truck expenses (see Schedule F instructions). Also attach Form 4562 8	21 Pension and profit-sharing plans 21		
9 Chemicals 9	22 Rent or lease:		
10 Conservation expenses (see instructions) 10	a Vehicles, machinery, and equipment (see instructions) 22a		
11 Custom hire (machine work) 11	b Other (land, animals, etc.) 22b		
12 Depreciation and section 179 expense deduction not claimed elsewhere . . 12	23 Repairs and maintenance 23		
13 Employee benefit programs other than on line 21 (see Schedule F instructions) . . 13	24 Seeds and plants purchased 24		
14 Feed purchased 14	25 Storage and warehousing 25		
15 Fertilizers and lime 15	26 Supplies purchased 26		
16 Freight and trucking 16	27 Taxes 27		
17 Gasoline, fuel, and oil 17	28 Utilities 28		
18 Insurance (other than health) 18	29 Veterinary, breeding, and medicine 29		
19 Interest:	30 Other expenses (specify):		
a Mortgage (paid to banks, etc.) 19a	a 30a		
b Other 19b	b 30b		
20 Labor hired (less employment credits) (see Schedule F instructions). 20	c 30c		
	d 30d		
	e 30e		
	f 30f		
	g 30g		
31 Total expenses. Add lines 8 through 30g ▶ 31			
32 Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E, line 40. If the result is a loss, you must go on to line 33 32			
33 If line 32 is a loss, you must check the box that describes your investment in this activity (see instructions)	33a ☐ All investment is at risk.		
	33b ☐ Some investment is not at risk.		
You may need to complete Form 8582 to determine your deductible loss, regardless of which box you check (see instructions). However, if you checked box 33b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on Schedule E, line 40	33c		

Investment Interest Expense Deduction

► Attach to your tax return.

OMB No. 1545-0191

2004

Attachment
Sequence No. **51**

Identifying number

Part I 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		

Part II Net Investment Income

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

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 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.

Tax on Lump-Sum Distributions

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

▶ Attach to Form 1040 or Form 1041.

Identifying number

Part I Complete this part to see if you can use Form 4972

	Yes	No
1 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, profit-sharing, or stock bonus)? If "No," do not use this form	1	
2 Did you roll over any part of the distribution? If "Yes," do not use this form	2	
3 Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?	3	
4 Were you (a) a plan participant who received this distribution, (b) born before January 2, 1936, and (c) a participant in the plan for at least 5 years before the year of the distribution? If you answered "No" to both questions 3 and 4, do not use this form.	4	
5a Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," do not use this 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 Form 4972 for a previous distribution received for that participant after 1986? If "Yes," do not use the form for this distribution	5b	

Part II Complete this part to choose the 20% capital gain election (see instructions)

6 Capital gain part from Form 1099-R, box 3	6	
7 Multiply line 6 by 20% (.20) ▶	7	
If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on Form 1040, line 43, or Form 1041, Schedule G, line 1b, whichever applies.		

Part III Complete this part to choose the 10-year tax option (see instructions)

8 Ordinary income from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the taxable amount from Form 1099-R, box 2a.	8	
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 lines 13 through 16, enter this amount on line 17, and go to line 18	12	
13 Multiply line 12 by 50% (.50), but do not enter more than \$10,000	13	
14 Subtract \$20,000 from line 12. If line 12 is \$20,000 or less, enter -0-	14	
15 Multiply line 14 by 20% (.20)	15	
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).	20	
21 Multiply line 16 by the decimal on line 20	21	
22 Subtract line 21 from line 11	22	
23 Multiply line 19 by 10% (.10)	23	
24 Tax on amount on line 23. Use the Tax Rate Schedule in the instructions	24	
25 Multiply line 24 by ten (10). If line 11 is zero, skip lines 26 through 28, enter this amount on line 29, and go to line 30	25	
26 Multiply line 22 by 10% (.10)	26	
27 Tax on amount on line 26. Use the Tax Rate Schedule in the instructions	27	
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.**▶ **See separate instructions.**

OMB No. 1545-0203

2004Attachment
Sequence No. **29**

Name of individual subject to additional tax. If married filing jointly, see instructions.

Your social security number**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

Apt. no.

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 this tax directly on Form 1040, line 59, without filing Form 5329. See the instructions for Form 1040, line 59.

Part I Additional Tax on Early Distributions

Complete this part if you took a taxable distribution, before you reached age 59½, from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040—see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions (see instructions).

- | | | | | |
|---|--|---|--|--|
| 1 | Early distributions included in income. For Roth IRA distributions, see instructions | 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).

Part 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 Coverdell education savings account (ESA) or a qualified tuition program (QTP).

- | | | | | |
|---|--|---|--|--|
| 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 | | |

Part III Additional Tax on Excess Contributions to Traditional IRAs

Complete this part if you contributed more to your traditional IRAs for 2004 than is allowable or you had an amount on line 17 of your 2003 Form 5329.

- | | | | | |
|----|--|----|--|--|
| 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 maximum allowable contribution, see instructions. Otherwise, enter -0- | 10 | | |
| 11 | 2004 traditional IRA distributions included in income (see instructions) | 11 | | |
| 12 | 2004 distributions of prior year excess contributions (see instructions) | 12 | | |
| 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 | | |

Part IV 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 you had an amount on line 25 of your 2003 Form 5329.

- | | | | | |
|----|---|----|--|--|
| 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- | 19 | | |
| 20 | 2004 distributions from your Roth IRAs (see instructions) | 20 | | |
| 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 | | |

Part V Additional Tax on Excess Contributions to Coverdell ESAs

Complete this part if the contributions to your Coverdell ESAs for 2004 were more than is allowable or you had an amount on line 33 of your 2003 Form 5329.

26	Enter the excess contributions from line 32 of your 2003 Form 5329 (see instructions). If zero, go to line 31	26		
27	If the contributions to your Coverdell ESAs for 2004 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27		
28	2004 distributions from your Coverdell ESAs (see instructions)	28		
29	Add lines 27 and 28	29		
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-	30		
31	Excess contributions for 2004 (see instructions)	31		
32	Total excess contributions. Add lines 30 and 31	32		
33	Additional tax. Enter 6% (.06) of the smaller of line 32 or the value of your Coverdell ESAs on December 31, 2004 (including 2004 contributions made in 2005). Include this amount on Form 1040, line 59	33		

Part VI Additional Tax on Excess Contributions to Archer MSAs

Complete this part if you or your employer contributed more to your Archer MSAs for 2004 than is allowable or you had an amount on line 41 of your 2003 Form 5329.

34	Enter the excess contributions from line 40 of your 2003 Form 5329 (see instructions). If zero, go to line 39	34		
35	If the contributions to your Archer MSAs for 2004 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35		
36	2004 distributions from your Archer MSAs from Form 8853, line 10	36		
37	Add lines 35 and 36	37		
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-	38		
39	Excess contributions for 2004 (see instructions)	39		
40	Total excess contributions. Add lines 38 and 39	40		
41	Additional tax. Enter 6% (.06) of the smaller of line 40 or the value of your Archer MSAs on December 31, 2004 (including 2004 contributions made in 2005). Include this amount on Form 1040, line 59	41		

Part VII Additional Tax on Excess Contributions to Health Savings Accounts (HSAs)

Complete this part if contributions to your HSAs were more than is allowable.

42	Excess contributions for 2004 (see instructions)	42		
43	Additional tax. Enter 6% (.06) of the smaller of line 42 or the value of your HSAs on December 31, 2004 (including 2004 contributions made in 2005). Include this amount on Form 1040, line 59	43		

Part VIII Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs)

Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

44	Minimum required distribution for 2004 (see instructions)	44		
45	Amount actually distributed to you in 2004	45		
46	Subtract line 45 from line 44. If zero or less, enter -0-	46		
47	Additional tax. Enter 50% (.50) of line 46. Include this amount on Form 1040, line 59	47		

Signature. Complete **only** if you are filing this form by itself and not with your tax return.

Please Sign Here	Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Your signature		Date	
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed ☐	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no. ()	

Work Opportunity Credit► **Attach to your tax return.**

Name(s) shown on return

Identifying number

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

1	Enter the total qualified first-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group and:												
a	Worked for you at least 120 hours but fewer than 400 hours \$ × 25% (.25)	1a											
b	Worked for you at least 400 hours \$ × 40% (.40)	1b											
2	Add lines 1a and 1b. You must subtract this amount from your deduction for salaries and wages	2											
3	Work opportunity credits from pass-through entities:												
	<table><tr><td>If you are a—</td><td>Then enter the total of the current year credits from—</td></tr><tr><td>a Shareholder . . .</td><td>Schedule K-1 (Form 1120S), box 13, code G, H, or J</td></tr><tr><td>b Partner . . .</td><td>Schedule K-1 (Form 1065), box 15, code G, H, or J</td></tr><tr><td>c Beneficiary . . .</td><td>Schedule K-1 (Form 1041), line 14</td></tr><tr><td>d Patron . . .</td><td>Written statement from cooperative</td></tr></table>	If you are a—	Then enter the total of the current year credits from—	a Shareholder . . .	Schedule K-1 (Form 1120S), box 13, code G, H, or J	b Partner . . .	Schedule K-1 (Form 1065), box 15, code G, H, or J	c Beneficiary . . .	Schedule K-1 (Form 1041), line 14	d Patron . . .	Written statement from cooperative	3	
If you are a—	Then enter the total of the current year credits from—												
a Shareholder . . .	Schedule K-1 (Form 1120S), box 13, code G, H, or J												
b Partner . . .	Schedule K-1 (Form 1065), box 15, code G, H, or J												
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											

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

5	Regular tax before credits:		
	• Individuals. Enter the amount from Form 1040, line 43		
	• 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	Alternative minimum tax:		
	• Individuals. Enter the amount from Form 6251, line 35		
	• Corporations. Enter the amount from Form 4626, line 14		
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56		
7	Add lines 5 and 6		
8a	Foreign tax credit	8a	
b	Credits from Form 1040, lines 47 through 53	8b	
c	Possessions tax credit (Form 5735, line 17 or 27)	8c	
d	Credit for fuel from a nonconventional source	8d	
e	Qualified electric vehicle credit (Form 8834, line 20)	8e	
f	Add lines 8a through 8e	8f	
9	Net income tax. Subtract line 8f from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14	9	
10	Net regular tax. Subtract line 8f from line 5. If zero or less, enter -0-	10	
11	Enter 25% (.25) of the excess, if any, of line 10 over \$25,000 (see instructions)	11	
12	Tentative minimum tax (see instructions)	12	
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	

Alternative Minimum Tax—Individuals

OMB No. 1545-0227

2004

Attachment
Sequence No. **32**

► See separate instructions.

► Attach to Form 1040 or Form 1040NR.

Name(s) shown on Form 1040

Your social security number

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

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 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 2½ % of Form 1040, line 37 .	2		
3	Taxes from Schedule A (Form 1040), line 9	3		
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	4		
5	Miscellaneous deductions from Schedule A (Form 1040), line 26	5		
6	If Form 1040, line 37, is over \$142,700 (over \$71,350 if married filing separately), enter the amount from line 9 of the Itemized Deductions Worksheet on page B-1 of the Instructions for Schedules A & B (Form 1040)	6	(	)
7	Tax refund from Form 1040, line 10 or line 21	7	(	)
8	Investment interest expense (difference between regular tax and AMT)	8		
9	Depletion (difference between regular tax and AMT)	9		
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10		
11	Interest from specified private activity bonds exempt from the regular tax	11		
12	Qualified small business stock (7% of gain excluded under section 1202)	12		
13	Exercise of incentive stock options (excess of AMT income over regular tax income)	13		
14	Estates and trusts (amount from Schedule K-1 (Form 1041), line 9)	14		
15	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	15		
16	Disposition of property (difference between AMT and regular tax gain or loss)	16		
17	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	17		
18	Passive activities (difference between AMT and regular tax income or loss)	18		
19	Loss limitations (difference between AMT and regular tax income or loss)	19		
20	Circulation costs (difference between regular tax and AMT)	20		
21	Long-term contracts (difference between AMT and regular tax income)	21		
22	Mining costs (difference between regular tax and AMT)	22		
23	Research and experimental costs (difference between regular tax and AMT)	23		
24	Income from certain installment sales before January 1, 1987	24	(	)
25	Intangible drilling costs preference	25		
26	Other adjustments, including income-based related adjustments	26		
27	Alternative tax net operating loss deduction	27	(	)
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$191,000, see page 6 of the instructions.)	28		

Part II Alternative Minimum Tax

29	Exemption. (If this form is for a child under age 14, see page 6 of the instructions.)															
	<table><tr><td>IF your filing status is . . .</td><td>AND line 28 is not over . . .</td><td>THEN enter on line 29 . . .</td></tr><tr><td>Single or head of household.</td><td>\$112,500.</td><td>\$40,250</td></tr><tr><td>Married filing jointly or qualifying widow(er)</td><td>150,000.</td><td>58,000</td></tr><tr><td>Married filing separately</td><td>75,000.</td><td>29,000</td></tr></table>	IF your filing status is . . .	AND line 28 is not over . . .	THEN enter on line 29 . . .	Single or head of household.	\$112,500.	\$40,250	Married filing jointly or qualifying widow(er)	150,000.	58,000	Married filing separately	75,000.	29,000	29		
IF your filing status is . . .	AND line 28 is not over . . .	THEN enter on line 29 . . .														
Single or head of household.	\$112,500.	\$40,250														
Married filing jointly or qualifying widow(er)	150,000.	58,000														
Married filing separately	75,000.	29,000														
	If line 28 is over the amount shown above for your filing status, see page 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	<table><tr><td>• 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.</td><td rowspan="2">}</td><td rowspan="2">.</td></tr><tr><td>• All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.</td></tr></table>	• If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 55 here.	}		• All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.	31										
• If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 55 here.	}															
• All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). 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														

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), 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.	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. Otherwise, go to line 51.						
51	Subtract line 46 from line 40	51					
52	Multiply line 51 by 25% (.25) ▶				52		
53	Add lines 42, 48, 50, and 52				53		
54	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result				54		
55	Enter the smaller of line 53 or line 54 here and on line 31				55		

Installment Sale Income

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

Identifying number

- 1 Description of property ► _____
- 2a Date acquired (month, day, year) ► ____/____/____ b Date sold (month, day, year) ► ____/____/____
- 3 Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4. . . . ☐ Yes ☐ No
- 4 Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," complete Part III for the year of sale and the 2 years after the year of sale ☐ Yes ☐ No

Part I Gross Profit and Contract Price. Complete this part for the year of sale only.

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)	6	
7	Subtract line 6 from line 5	7	
8	Cost or other basis of property sold	8	
9	Depreciation allowed or allowable	9	
10	Adjusted basis. Subtract line 9 from line 8	10	
11	Commissions and other expenses of sale	11	
12	Income recapture from Form 4797, Part III (see instructions)	12	
13	Add lines 10, 11, and 12	13	
14	Subtract line 13 from line 5. If zero or less, do not complete the rest of this form (see instructions)	14	
15	If the property described on line 1 above was your main home, enter the amount of your excluded gain (see instructions). Otherwise, enter -0-	15	
16	Gross profit. Subtract line 15 from line 14	16	
17	Subtract line 13 from line 6. If zero or less, enter -0-	17	
18	Contract price. Add line 7 and line 17	18	

Part II Installment Sale Income. Complete this part for the year of sale **and** any year you receive a payment 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	23	
24	Installment sale income. Multiply line 22 by line 19	24	
25	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)	25	
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)	26	

Part III Related Party Installment Sale Income. **Do not** complete if you received the final payment this tax year.

27 Name, address, and taxpayer identifying number of related party _____

28 Did the related party resell or dispose of the property ("second disposition") during this tax year? ☐ Yes ☐ No

29 If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.

a ☐ The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (month, day, year) ► ____/____/____

b ☐ The first disposition was a sale or exchange of stock to the issuing corporation.

c ☐ The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.

d ☐ The second disposition occurred after the death of the original seller or buyer.

e ☐ It can be established to the satisfaction of the Internal Revenue Service that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions).

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-	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**

► Attach to your tax return.

OMB No. 1545-0644

2004

Attachment
Sequence No. **82**

Name(s) shown on tax return

Identifying number

Check all applicable boxes (see instructions). **A** ☐ Mixed straddle election **C** ☐ Mixed straddle account election
B ☐ Straddle-by-straddle identification election **D** ☐ Net section 1256 contracts loss election

Part I Section 1256 Contracts Marked to Market

(a) Identification of account	(b) (Loss)	(c) Gain
1		
2 Add the amounts on line 1 in columns (b) and (c)	2 ()	
3 Net gain or (loss). Combine line 2, columns (b) and (c)	3	
4 Form 1099-B adjustments. See instructions and attach schedule	4	
5 Combine lines 3 and 4	5	
Note: If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.		
6 If you have a net section 1256 contracts loss and you checked box D above, enter the amount of that loss to be carried back, as a positive number	6	
7 Combine lines 5 and 6	7	
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)	8	
9 Long-term capital gain or (loss). Multiply line 7 by 60% (.60). Enter here and include on the appropriate line of Schedule D (see instructions)	9	

Part II Gains and Losses From Straddles. Attach a separate schedule listing each straddle and its components.

Section A—Losses From Straddles

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0-	(g) Unrecognized gain on offsetting positions	(h) Recognized loss. If column (f) is more than (g), enter difference. Otherwise, enter -0-
10							
11a Enter the short-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions)							11a ()
b Enter the long-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions)							11b ()

Section B—Gains From Straddles

(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) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-	
12						
13a Enter the short-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions)						13a
b Enter the long-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions)						13b

Part III Unrecognized Gains From Positions Held on Last Day of Tax Year. Memo Entry Only (see instructions)

(a) Description of property	(b) Date acquired	(c) Fair market value on last business day of tax year	(d) Cost or other basis as adjusted	(e) Unrecognized gain. If column (c) is more than (d), enter difference. Otherwise, enter -0-
14				

Noncash Charitable Contributions

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

▶ **See separate instructions.**

OMB No. 1545-0908

Attachment
Sequence No. **55**

Name(s) shown on your income tax return

Identifying number

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

Section A—List in this section **only** items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also, list certain publicly traded securities even if the deduction is over \$5,000 (see instructions).

Part I Information on Donated Property—If you need more space, attach a statement.

1		(a) Name and address of the donee organization	(b) Description of donated property
A			
B			
C			
D			
E			

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

	(c) Date of the contribution	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) Fair market value	(h) Method used to determine the fair market value
A						
B						
C						
D						
E						

Part II Other Information—Complete line 2 if you gave less than an entire interest in property listed in Part I. Complete line 3 if conditions were attached to a contribution listed in Part I.

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

- a** Enter the letter from Part I that identifies the property ▶ _____. If Part II applies to more than one property, attach a separate statement.
- b** Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ▶ _____.
(2) For any prior tax years ▶ _____.
- c** Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):

Name of charitable organization (donee)

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

City or town, state, and ZIP code

- d** For tangible property, enter the place where the property is located or kept ▶ _____
- e** Name of any person, other than the donee organization, having actual possession of the property ▶ _____

3 If conditions were attached to any contribution listed in Part I, answer questions a – c and attach the required statement (see instructions).

- a** Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?
- b** Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?
- c** Is there a restriction limiting the donated property for a particular use?

Yes	No

Name(s) shown on your income tax return

Identifying number

Section B—Appraisal Summary—List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group. **Exception.** Report contributions of certain publicly traded securities only in Section A.

If you donated art, you may have to attach the complete appraisal. See the **Note** in Part I below.

Part I Information on Donated Property—To be completed by the taxpayer and/or appraiser.

4 Check type of property:

- ☐ Art* (contribution of \$20,000 or more) ☐ Real Estate ☐ Gems/Jewelry ☐ Stamp Collections
☐ Art* (contribution of less than \$20,000) ☐ Coin Collections ☐ Books ☐ Other

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antique furniture, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

Note: If your total art contribution deduction was \$20,000 or more, you must attach a complete copy of the signed appraisal. See instructions.

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		(c) Appraised fair market value	
A					
B					
C					
D					

	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	See instructions	
					(h) Amount claimed as a deduction	(i) Average trading price of securities
A						
B						
C						
D						

Part II Taxpayer (Donor) Statement—List each item included in Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. ► _____

Signature of taxpayer (donor) ► _____

Date ► _____

Part III Declaration of Appraiser

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

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

Sign

Here

Signature ► _____

Title ► _____

Date of appraisal ► _____

Business address (including room or suite no.) _____

Identifying number _____

City or town, state, and ZIP code _____

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

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

(Date)

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

Does the organization intend to use the property for an unrelated use? ► ☐ Yes ☐ No

Name of charitable organization (donee) _____

Employer identification number _____

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

City or town, state, and ZIP code _____

Authorized signature _____

Title _____

Date _____



Mortgage Interest Credit
 (For Holders of Qualified Mortgage Credit Certificates Issued by
 State or Local Governmental Units or Agencies)
▶ Attach to Form 1040. ▶ See instructions on back.

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

Part I Current Year Mortgage Interest Credit

1	Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid	1		
2	Enter the certificate credit rate shown on your mortgage credit certificate . Do not enter the interest rate on your home mortgage	2		%
3	If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter. You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.	3		
4	Enter any 2001 credit carryforward from line 18 of your 2003 Form 8396	4		
5	Enter any 2002 credit carryforward from line 16 of your 2003 Form 8396	5		
6	Enter any 2003 credit carryforward from line 19 of your 2003 Form 8396	6		
7	Add lines 3 through 6	7		
8	Enter the amount from Form 1040, line 45	8		
9	Enter the total of the amounts from Form 1040, lines 46 through 51	9		
10	Subtract line 9 from line 8. If zero or less, enter -0- here and on line 11 and go to Part II	10		
11	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.	12		
13	Enter the amount from line 7	13		
14	Enter the larger of line 11 or line 12	14		
15	Subtract line 14 from line 13	15		
16	2003 credit carryforward to 2005. Enter the smaller of line 6 or line 15	16		
17	Subtract line 16 from line 15	17		
18	2002 credit carryforward to 2005. Enter the smaller of line 5 or line 17	18		
19	2004 credit carryforward to 2005. Subtract line 11 from line 3. If zero or less, enter -0-	19		

Passive Activity Loss Limitations

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

OMB No. 1545-1008

2004
 Attachment
 Sequence No. **88**

Identifying number

Part I 2004 Passive Activity Loss

Caution: See the instructions for Worksheets 1, 2, and 3 on pages 7 and 8 before completing Part I.

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

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

1a		
1b	(	)
1c	(	)
1d		

Commercial Revitalization Deductions From Rental Real Estate Activities

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

2a	(	)
2b	(	)
2c	(	)

All Other Passive Activities

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

3a		
3b	(	)
3c	(	)
3d		

- 4** Combine lines 1d, 2c, and 3d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. **Do not** complete Form 8582. Report the losses on the forms and schedules normally used

4		
----------	--	--

- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
 - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
 - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.

Part II Special Allowance for Rental Real Estate With Active Participation

Note: Enter all numbers in Part II as positive amounts. See page 8 for an example.

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

5		
6		
7		
8		
9		
10		

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

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

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

11		
12		
13		
14		

Part IV Total Losses Allowed

- 15** Add the income, if any, on lines 1a and 3a and enter the total.
- 16** **Total losses allowed from all passive activities for 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

15		
16		

Low-Income Housing Credit

► See instructions on back.
► Attach to your tax return.

OMB No. 1545-0984

2004

Attachment
Sequence No. **36b**

Identifying number

Part I Current Year Credit

1	Number of Forms 8609 attached	2		
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 tax year? ☐ Yes ☐ No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. (i) (ii) (iii) (iv)	4		
4	Current year credit from attached Schedules A (Form 8609) (see instructions)	5		
5	Low-income housing credits from pass-through entities (if more than one entity, see instructions): If you are a— Then enter the total of the current year credits from— a Shareholder Schedule K-1 (Form 1120S), box 13, codes A and B b Partner Schedule K-1 (Form 1065), box 15, codes A and B, or Schedule K-1 (Form 1065-B), box 8 c Beneficiary Schedule K-1 (Form 1041), line 14 EIN of pass-through entity	6		
6	Add lines 4 and 5. See instructions to find out if you complete lines 7 through 18 or file Form 3800	7		
7	Current year credit or passive activity credit (see instructions)			

Part II Allowable Credit

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 • 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	8		
9	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56	9		
10	Add lines 8 and 9	10		
11a	Foreign tax credit	11a		
b	Credits from Form 1040, lines 47 through 53	11b		
c	Possessions tax credit (Form 5735, line 17 or 27)	11c		
d	Credit for fuel from a nonconventional source	11d		
e	Qualified electric vehicle credit (Form 8834, line 20)	11e		
f	Add lines 11a through 11e	11f		
12	Net income tax. Subtract line 11f from line 10. If zero, skip lines 13 through 16 and enter -0- on line 17	12		
13	Net regular tax. Subtract line 11f from line 8. If zero or less, enter -0-	13		
14	Enter 25% (.25) of the excess, if any, of line 13 over \$25,000 (see instructions)	14		
15	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33. • Corporations. Enter the amount from Form 4626, line 12. • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54	15		
16	Enter the greater of line 14 or line 15	16		
17	Subtract line 16 from line 12. If zero or less, enter -0-	17		
18	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		

Nondeductible IRAs

► See separate instructions.

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

OMB No. 1545-1007

2004

Attachment
Sequence No. **48**

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

Your social security number

**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)

Apt. no.

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

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs

Complete this part only if:

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

1	Enter your nondeductible contributions to traditional IRAs for 2004, 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. Yes —————> 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)	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 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 Note: You may be subject to an additional 10% tax on the amount on line 15 if you were under age 59½ at the time of the distribution (see page 7 of the instructions).	15		

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

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

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

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2004. 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		

Part III Distributions From Roth IRAs

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

19	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		

Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete.

▶ _____
Your signature

▶ _____
Date



**SCHEDULE A
(Form 8609)**(Rev. November 2003)
Department of the Treasury
Internal Revenue Service**Annual Statement**

OMB No. 1545-0988

Attachment
Sequence No. **36a**► **Attach to Form 8609 and file with owner's Federal income tax return.****A Building owner's name****B Identifying number ►****C Building identification number ►**

- D** Do you have in your records the original Form 8609 issued by the housing credit agency (or a copy thereof) for the above building? ☐ **Yes** ☐ **No.** If "No," see instructions.
- 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** ☐ **No.** If "Yes," see instructions. If "No" and the entire credit has been claimed in prior tax years, **stop here.**

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.
▶ See separate instructions.

OMB No. 1545-0998

2004
Attachment
Sequence No. **33**

Child's name shown on return

Child's social security number

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).

A Parent's name (first, initial, and last). **Caution:** See instructions before completing.

B Parent's social security number

C Parent's filing status (check one):

☐ Single ☐ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)

Part I Child's Net Investment Income

- 1 Enter the child's investment income (see instructions)
- 2 If the child **did not** itemize deductions on **Schedule A** (Form 1040 or Form 1040NR), enter \$1,600. Otherwise, see instructions
- 3 Subtract line 2 from line 1. If zero or less, **stop**; do not complete the rest of this form but **do** attach it to the child's return
- 4 Enter the child's **taxable income** from Form 1040, line 42; Form 1040A, line 27; or Form 1040NR, line 39
- 5 Enter the **smaller** of line 3 or line 4. If zero, **stop**; do not complete the rest of this form but **do** attach it to the child's return

1
2
3
4
5

Part II Tentative Tax Based on the Tax Rate of the Parent

- 6 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 or less, enter -0-
- 7 Enter the total, if any, from Forms 8615, line 5, of **all other** children of the parent named above. **Do not** include the amount from line 5 above
- 8 Add lines 5, 6, and 7 (see instructions).
- 9 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 Schedule J (Form 1040) is used to figure the tax, check here ▶ ☐
- 10 Enter the parent's tax from Form 1040, line 43; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 10; TeleFile Tax Record, line K(2); Form 1040NR, line 40; or Form 1040NR-EZ, line 15. **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, check here ▶ ☐
- 11 Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to **Part III**

6
7
8
9
10
11

12a Add lines 5 and 7 **12a**

b Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)

12b ×

13 Multiply line 11 by line 12b **13**

Part III Child's Tax—If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16.

- 14 Subtract line 5 from line 4 **14**
- 15 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 Schedule J (Form 1040) is used to figure the tax, check here ▶ ☐
- 16 Add lines 13 and 15
- 17 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 Schedule J (Form 1040) is used to figure the tax, check here ▶ ☐
- 18 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

14
15
16
17
18

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

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

OMB No. 1545-1073

2004

Attachment
Sequence No. **74**

Identifying number

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1, 6, and 10 of your 2003 Form 6251. Estates and trusts, see instructions	1		
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2		
3	Minimum tax credit net operating loss deduction (see instructions)	3	(	)
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$191,000 and you were married filing separately for 2003, see instructions	4		
5	Enter: \$58,000 if married filing jointly or qualifying widow(er) for 2003; \$40,250 if single or head of household for 2003; or \$29,000 if married filing separately for 2003. Estates and trusts, enter \$22,500	5		
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2003; \$112,500 if single or head of household for 2003; or \$75,000 if married filing separately for 2003. Estates and trusts, enter \$75,000	6		
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7		
8	Multiply line 7 by 25% (.25)	8		
9	Subtract line 8 from line 5. If zero or less, enter -0-. If this form is for a child under age 14, see instructions	9		
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10		
11	• If 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. • 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.	11		
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12		
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13		
14	Enter the amount from your 2003 Form 6251, line 34, or 2003 Form 1041, Schedule I, line 55	14		
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15		

Part II Minimum Tax Credit and Carryforward to 2005

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

Part III Tax Computation Using Maximum Capital Gains Rates

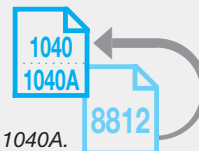
Caution: If you did not complete Part IV of the 2003 Schedule D (Form 1040) (or Part V of the 2003 Schedule D (Form 1041)) or the 2003 Schedule D Tax Worksheet, see the instructions before completing this part.

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*	28				
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	30				
31	Enter the smaller of line 27 or line 30			31		
32	Subtract line 31 from line 27			32		
33	If line 32 is \$175,000 or less (\$87,500 or less if married filing separately for 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	34				
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-	35				
36	Subtract line 35 from line 34. If zero or less, enter -0-	36				
37	Enter the smaller of line 27 or line 28	37				
38	Enter the smaller of line 36 or line 37	38				
39	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).	39				
40	Enter the smaller of line 38 or line 39. If line 38 is zero, go to line 48	40				
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	42				
43	Enter your qualified 5-year gain, if any, from your 2003 Schedule D (Form 1040), line 35 (2003 Schedule D (Form 1041), line 32)	43				
44	Enter the smaller of line 42 or line 43	44				
45	Multiply line 44 by 8% (.08) ▶			45		
46	Subtract line 44 from line 42	46				
47	Multiply line 46 by 10% (.10) ▶			47		
48	Subtract line 40 from line 39	48				
49	Subtract line 38 from line 37	49				
50	Enter the smaller of line 48 or line 49	50				
51	Multiply line 50 by 15% (.15) ▶			51		
52	Subtract line 50 from line 49	52				
53	Multiply line 52 by 20% (.20) ▶ If line 29 is zero or blank, skip lines 54 and 55 and go to line 56. Otherwise, go to line 54.			53		
54	Subtract line 37 from line 31	54				
55	Multiply line 54 by 25% (.25) ▶			55		
56	Add lines 33, 41, 45, 47, 51, 53, and 55			56		
57	If line 27 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 27 by 26% (.26). Otherwise, multiply line 27 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	57				
58	Enter the smaller of line 56 or line 57 here and on line 11	58				

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

Additional Child Tax Credit

Complete and attach to Form 1040 or Form 1040A.



OMB No. 1545-1620

2004

Attachment
Sequence No. **47**

Name(s) shown on return

Your social security number

Part 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
- 2 Enter the amount from Form 1040, line 51, or Form 1040A, line 33
- 3 Subtract line 2 from line 1. If zero, **stop**; you cannot take this credit
- 4a Enter your total earned income. See the instructions on back **4a**
- b Nontaxable combat pay included on line 4a **4b**
- 5 Is the amount on line 4a more than \$10,750?
☐ **No.** Leave line 5 blank and enter -0- on line 6.
☐ **Yes.** Subtract \$10,750 from the amount on line 4a. Enter the result **5**
- 6 Multiply the amount on line 5 by 15% (.15) and enter the result **6**
Next. Do you have three or more qualifying children?
☐ **No.** If line 6 is zero, **stop**; you cannot take this credit. Otherwise, skip Part II and enter the **smaller** of line 3 or line 6 on line 13.
☐ **Yes.** If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.

Part 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 **7**
- 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. } **8**
1040A filers: Enter -0-.
- 9 Add lines 7 and 8 **9**
- 10 **1040 filers:** Enter the total of the amounts from Form 1040, lines 65a and 66. } **10**
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.

Part III Your Additional Child Tax Credit

- 13 This is your additional child tax credit **13**



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

Name(s) shown on your return	Your social security number : : :
------------------------------	--

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

A Child's name (first, initial, and last)	B Child's social security number : : :
---	---

c If more than one Form 8814 is attached, check here ☐

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

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

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

7 Amount not taxed	7	800 00
8 Subtract line 7 from line 4. If the result is zero or less, enter -0-	8	
9 Tax. Is the amount on line 8 less than \$800? ☐ No. Enter \$80 here and see the Note below. ☐ Yes. Multiply line 8 by 10% (.10). Enter the result here and see the Note below. } . . .	9	

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

**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
Sequence No. **57**

Name(s) shown on return

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 you need more space, attach a statement.

2	Enter the total qualified higher education expenses you paid in 2004 for the person(s) listed in column (a) of line 1. See the instructions to find out which expenses qualify	2		
3	Enter the total of any nontaxable educational benefits (such as nontaxable scholarship or fellowship grants) received for 2004 for the person(s) listed in column (a) of line 1 (see instructions)	3		
4	Subtract line 3 from line 2. If zero or less, stop . You cannot take the exclusion	4		
5	Enter the total proceeds (principal and interest) from all series EE and I U.S. savings bonds issued after 1989 that you cashed during 2004	5		
6	Enter the interest included on line 5 (see instructions)	6		
7	If line 4 is equal to or more than line 5, enter "1.000." If line 4 is less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)	7	×	.
8	Multiply line 6 by line 7	8		
9	Enter your modified adjusted gross income (see instructions) Note: If line 9 is \$74,850 or more if single or head of household, or \$119,750 or more if married filing jointly or qualifying widow(er), stop . You cannot take the exclusion.	9		
10	Enter: \$59,850 if single or head of household; \$89,750 if married filing jointly or qualifying widow(er)	10		
11	Subtract line 10 from line 9. If zero or less, skip line 12, enter -0- on line 13, and go to line 14	11		
12	Divide line 11 by: \$15,000 if single or head of household; \$30,000 if married filing jointly or qualifying widow(er). Enter the result as a decimal (rounded to at least three places)	12	×	.
13	Multiply line 8 by line 12	13		
14	Excludable savings bond interest. Subtract line 13 from line 8. Enter the result here and on Schedule B (Form 1040), line 3, or Schedule 1 (Form 1040A), line 3, whichever applies . . ▶	14		

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

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

Who May Take the Exclusion

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

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

U.S. Savings Bonds That Qualify for Exclusion

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

Recordkeeping Requirements

Keep the following records to verify interest you exclude.

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

Like-Kind Exchanges
(and section 1043 conflict-of-interest sales)

▶ Attach to your tax return.

Name(s) shown on tax return

Identifying number

Part 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 States, 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 | / | / |
- 7 Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary) (see instructions)? If "Yes," complete Part II. If "No," go to Part III . . . ☐ Yes ☐ No

Part II Related Party Exchange Information

- | 8 | Name of related party | Relationship to you | Related 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 was part of the exchange), did the related party directly or indirectly (such as through an intermediary) sell or dispose of any part of the like-kind property received from you in the exchange? ☐ Yes ☐ No
- 10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received? ☐ Yes ☐ 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 are "No" and this is **not** the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24 **unless** one of the exceptions on line 11 applies.
- 11 If one of the exceptions below applies to the disposition, check the applicable box:
- a ☐ The disposition was after the death of either of the related parties.
 - b ☐ The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.
 - c ☐ You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as its principal purpose. If this box is checked, attach an explanation (see instructions).

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

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

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

- | | | | | |
|----|---|----|--|--|
| 12 | Fair market value (FMV) of other property given up | 12 | | |
| 13 | Adjusted basis of other property given up | 13 | | |
| 14 | Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale | 14 | | |
| 15 | Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions) | 15 | | |
| 16 | FMV of like-kind property you received | 16 | | |
| 17 | Add lines 15 and 16 | 17 | | |
| 18 | Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses not used on line 15 (see instructions) | 18 | | |
| 19 | Realized gain or (loss). Subtract line 18 from line 17 | 19 | | |
| 20 | Enter the smaller of line 15 or line 19, but not less than zero | 20 | | |
| 21 | Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions) | 21 | | |
| 22 | Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies (see instructions) | 22 | | |
| 23 | Recognized gain. Add lines 21 and 22 | 23 | | |
| 24 | Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions | 24 | | |
| 25 | Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23 | 25 | | |

**Empowerment Zone and Renewal
Community Employment Credit**

► Attach to your tax return.

Name(s) shown on return

Identifying number

Part I Current Year Credit

1	Enter the total qualified wages paid or incurred during calendar year 2004 only (see instructions)												
a	Qualified empowerment zone wages \$_____ X 20% (.20)	1a											
b	Qualified renewal community wages \$_____ X 15% (.15)	1b											
2	Add lines 1a and 1b. You must subtract this amount from your deduction for salaries and wages	2											
3	Form 8844 credits from pass-through entities: <table><tr><td>If you are a—</td><td>Then enter the total of the current year credits from—</td></tr><tr><td>a Shareholder . . .</td><td>Schedule K-1 (Form 1120S), box 13, code G, H, or M . . .</td></tr><tr><td>b Partner . . .</td><td>Schedule K-1 (Form 1065), box 15, code G, H, or M . . .</td></tr><tr><td>c Beneficiary . . .</td><td>Schedule K-1 (Form 1041), line 14</td></tr><tr><td>d Patron . . .</td><td>Written statement from cooperative</td></tr></table>	If you are a—	Then enter the total of the current year credits from—	a Shareholder . . .	Schedule K-1 (Form 1120S), box 13, code G, H, or M . . .	b Partner . . .	Schedule K-1 (Form 1065), box 15, code G, H, or M . . .	c Beneficiary . . .	Schedule K-1 (Form 1041), line 14	d Patron . . .	Written statement from cooperative	3	
If you are a—	Then enter the total of the current year credits from—												
a Shareholder . . .	Schedule K-1 (Form 1120S), box 13, code G, H, or M . . .												
b Partner . . .	Schedule K-1 (Form 1065), box 15, code G, H, or M . . .												
c Beneficiary . . .	Schedule K-1 (Form 1041), line 14												
d Patron . . .	Written statement from cooperative												
4	Add lines 2 and 3	4											
5	Empowerment zone and renewal community employment credit included on line 4 from passive activities (see instructions)	5											
6	Subtract line 5 from line 4	6											
7	Passive activity credit allowed for 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 instructions)	9											
10	Current year credit. Add lines 6 through 9. (S corporations, partnerships, estates, trusts, and cooperatives, see instructions.)	10											

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	11	
12	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56	12	
13	Add lines 11 and 12	13	
14a	Foreign tax credit	14a	
b	Credits from Form 1040, lines 47 through 53	14b	
c	Possessions tax credit (Form 5735, line 17 or 27)	14c	
d	Credit for fuel from a nonconventional source	14d	
e	Qualified electric vehicle credit (Form 8834, line 20)	14e	
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-	16	
17	Tentative minimum tax (see instructions)	17	
18	Enter 25% (.25) of the excess, if any, of line 16 over \$25,000 (see instructions)	18	
19	Multiply line 17 by 75% (.75)	19	
20	Enter the greater of line 18 or line 19	20	
21	Subtract line 20 from line 15. If zero or less, enter -0-	21	
22	General business credit (see instructions)	22	
23	Subtract line 22 from line 21	23	
24	Credit allowed for the current year. Enter the smaller of line 10 or line 23 here and on Form 1040, line 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 23 is smaller than line 10, see instructions	24	

Archer MSAs and Long-Term Care Insurance Contracts

OMB No. 1545-1561

2004

Attachment
Sequence No. **39**

▶ **Attach to Form 1040.**

▶ **See separate instructions.**

Name(s) shown on Form 1040

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

Section A. Archer MSAs. If you have only a Medicare Advantage MSA, skip Section A and complete Section B.

Part I General Information. See page 2 of the instructions.

	Yes	No
1a Did you or your employer make contributions to your Archer MSA for 2004?	1a	
b If "Yes," were you uninsured when the MSA was established (see page 2 of the instructions)?	1b	
c If line 1a is "Yes," indicate coverage under high deductible health plan: ☐ Self-Only or ☐ Family		
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).

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 instructions).

Part 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		
c 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		

Section B. 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).

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		

Name of policyholder (as shown on Form 1040)

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 ▶ : : :**17** 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 policy covering the insured? ☐ **Yes** ☐ **No****18** Was the insured a terminally ill individual? ☐ **Yes** ☐ **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.**19** 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 diem" box in box 3 is checked **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 amounts you received because the insured was terminally ill (see page 7 of the instructions) . **21****22** Add lines 20 and 21 **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** Multiply \$230 by the number of days in the LTC period **23****24** Costs incurred for qualified LTC services provided for the insured during the LTC period (see page 7 of the instructions) **24****25** Enter the **larger** of line 23 or line 24 **25****26** Reimbursements for qualified LTC services provided for the insured during the LTC period **26****Caution:** If you received any reimbursements from LTC contracts issued before August 1, 1996, see page 7 of the instructions.**27** Per diem limitation. Subtract line 26 from line 25 **27****28** **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 the amount **28**

Education Credits
(Hope and Lifetime Learning Credits)
▶ See instructions.
▶ Attach to Form 1040 or Form 1040A.

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**.

1	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). Do not enter more than \$2,000 for each student.	(d) Enter the smaller of the amount in column (c) or \$1,000	(e) Subtract column (d) from column (c)	(f) Enter one-half of the amount in column (e)
2	Add the amounts in columns (d) and (f)			2		
3	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 ▶					3

Part II Lifetime Learning Credit

4	Caution: You cannot take the Hope credit and the lifetime learning credit for the same student in the same year.	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)
5	Add the amounts on line 4, column (c), and enter the total			5
6	Enter the smaller of line 5 or \$10,000			6
7	Tentative lifetime learning credit. Multiply line 6 by 20% (.20) and go to Part III ▶			7

Part III Allowable Education Credits

8	Tentative education credits. Add lines 3 and 7	8
9	Enter: \$105,000 if married filing jointly; \$52,000 if single, head of household, or qualifying widow(er)	9
10	Enter the amount from Form 1040, line 37*, or Form 1040A, line 22	10
11	Subtract line 10 from line 9. If zero or less, stop ; you cannot take any education credits	11
12	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	12
13	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 a decimal (rounded to at least three places)	13
14	Multiply line 8 by line 13 ▶	14
15	Enter the amount from Form 1040, line 45, or Form 1040A, line 28	15
16	Enter the total, if any, of your credits from Form 1040, lines 46 through 48, or Form 1040A, lines 29 and 30	16
17	Subtract line 16 from line 15. If zero or less, stop ; you cannot take any education credits ▶	17
18	Education credits. Enter the smaller of line 14 or line 17 here and on Form 1040, line 49, or Form 1040A, line 31 ▶	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.

Credit for Qualified Retirement Savings Contributions

▶ Attach to Form 1040 or Form 1040A.

▶ See instructions on back.

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) Your spouse
1 Traditional and Roth IRA contributions for 2004. Do not include rollover contributions		
2 Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2004 (see instructions)		
3 Add lines 1 and 2		
4 Certain distributions received after 2001 and before the due date (including extensions) of your 2004 tax return (see instructions). If married filing jointly, include both spouses' amounts in both columns. See instructions for an exception		
5 Subtract line 4 from line 3. If zero or less, enter -0-		
6 In each column, enter the smaller of line 5 or \$2,000		
7 Add the amounts on line 6. If zero, stop ; you cannot take this credit		
8 Enter the amount from Form 1040, line 37*, or Form 1040A, line 22 .		
9 Enter the applicable decimal amount shown below:		

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
---	\$15,000	.5	.5	.5
\$15,000	\$16,250	.5	.5	.2
\$16,250	\$22,500	.5	.5	.1
\$22,500	\$24,375	.5	.2	.1
\$24,375	\$25,000	.5	.1	.1
\$25,000	\$30,000	.5	.1	.0
\$30,000	\$32,500	.2	.1	.0
\$32,500	\$37,500	.1	.1	.0
\$37,500	\$50,000	.1	.0	.0
\$50,000	---	.0	.0	.0

Note: If line 9 is zero, **stop**; you cannot take this credit.

10 Multiply line 7 by line 9		
11 Enter the amount from Form 1040, line 45, or Form 1040A, line 28		
12 Enter the total of your credits from Form 1040, lines 46 through 49, or Form 1040A, lines 29 through 31		
13 Subtract line 12 from line 11. If zero, stop ; you cannot take this credit		
14 Credit for qualified retirement savings contributions. Enter the smaller of line 10 or line 13 here and on Form 1040, line 50, or Form 1040A, line 32		

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

**New York Liberty Zone
Business Employee Credit**

▶ Attach to your tax return.

Identifying number

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

- 1 Enter the total qualified wages paid or incurred during the tax year to New York (NY) Liberty Zone business employees for work performed **during calendar year 2002 or 2003** who have:
- a Worked for you at least 120 hours but fewer than 400 hours \$ × 25% (.25) =
- b Worked for you at least 400 hours \$ × 40% (.40) =
- 2 Add lines 1a and 1b. You **must** subtract this amount from your deduction for salaries and wages
- 3 NY Liberty Zone business employee credits from pass-through entities:
- | If you are a— | Then enter the NY Liberty Zone business employee credits from— |
|-------------------------|--|
| a Shareholder | Schedule K-1 (Form 1120S), box 13, code G, H, or N |
| b Partner, | Schedule K-1 (Form 1065), box 15, code G, H, or N |
| c Beneficiary | Schedule K-1 (Form 1041), line 14 |
| d Patron | Written statement from cooperative |
- 4 Add lines 2 and 3
- 5 NY Liberty Zone business employee credit included on line 4 from passive activities (see instructions)
- 6 Subtract line 5 from line 4
- 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)
- 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.
 - Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56
- 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 Subtract line 19 from line 18. If zero or less, enter -0-
- 21 **Credit allowed for the current year.** Enter the **smaller** of line 10 or line 20 here and on Form 1040, line 54; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 20 is smaller than line 10, see instructions

Health Coverage Tax Credit

► Attach to Form 1040 or Form 1040NR.

2004Attachment
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**

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

☐ January ☐ February ☐ March ☐ April ☐ May ☐ June

☐ July ☐ August ☐ September ☐ October ☐ November ☐ December

Part II Health Coverage Tax Credit

- 2 Amount paid for qualified health insurance coverage for all months checked on line 1 (see instructions on page 4). Include advance payments, if any, from Form 1099-H, box 1

2

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).

- 3 Enter the total amount of any **(a)** Archer MSA and health savings account distributions used to pay amounts included on line 2 and **(b)** National Emergency Grants you received for health insurance in 2004

3

- 4 Subtract line 3 from line 2. If zero or less, **stop**; you cannot take the credit

4

- 5 Multiply line 4 by 65% (.65) and enter the result

5

- 6 Advance payments, if any, from Form 1099-H, box 1

6

- 7 **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)

▶ **Attach to Form 1040.**

▶ **See separate instructions.**

OMB No. 1545-1911

2004

Attachment
Sequence No. **138**

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

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

Part I HSA Contributions and Deduction. See page 2 of the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse (see page 2 of the instructions).

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	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	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	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).	11	

Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

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	
c	Subtract line 12b from line 12a	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	If any of the distributions included on line 14 meet any of the Exceptions to the Additional 10% Tax (see page 5 of the instructions), check here ▶ ☐		
b	Additional 10% tax (see page 5 of the instructions). Enter 10% (.10) of the distributions included on line 14 that are subject to the additional 10% tax. Also include this amount in the total on Form 1040, line 62. On the dotted line next to line 62, enter "HSA" and the amount	15b	

