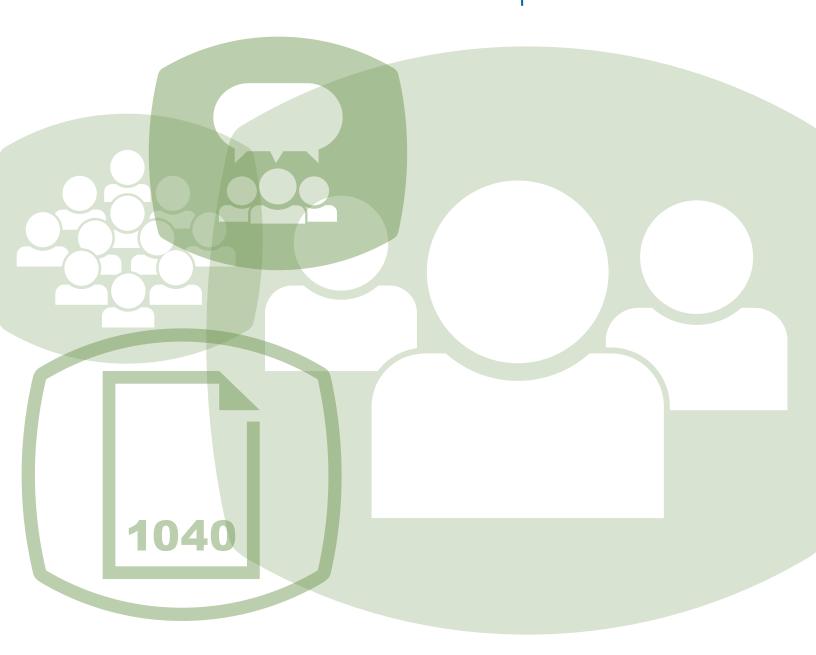


Individual Income Tax Returns 2005 **Line Item Estimates**



s.qov/taxstats

Department
Of the
Treasury
Internal
Revenue
Service

2005 Estimated Data Line Counts Individual Income Tax Returns

(Rev. 9-2007)

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This 2005 Statistics of Income (SOI) estimated data line counts indicates the **estimates** of frequencies of the entries on the lines of the forms and schedules filed with individual tax returns as shown on the 2004 Individual SOI Complete Report weighted file. It is based on returns filed in Processing Year 2006 that were sampled statistically and then weighted to estimate the entire 2005 Tax Year.

Changes for the Tax Year 2005 edition include: The exclusion of form 8815: exclusion of interest from series EE and I U.S. savings bonds issued after 1989, and form 8884: New York liberty zone business employee credit. Six additional forms are also included and are enumerated on the Contents page.

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

2005 Complete Report estimates:

134,372,678 Total, all individual returns filed 81,497,559 1040 returns 31,326,141 1040A returns 21,548,977 1040EZ returns

Estimates of returns filed electronically:

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

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Contents

Tax Year 2005 Totals for Forms and Schedules Limitations and Guidelines Description of the Sample

Line Item Counts are reported for:

me item Counts are reported for.	
All Returns filed	Form 4952
Form 1040 only	Form 4972
Electronically filed returns	Form 5329
Form 1040A	Form 5884
Form 1040EZ	* Form 5884a
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 8824
Form 2439	* Form 8839
Form 2441	Form 8844
Form 3468	Form 8853
Form 3800	Form 8863
* Form 3903	* Form 8864
Form 4136	Form 8880
Form 4562	Form 8885
Form 4684	Form 8889
Form 4797	* Form 8903
Form 4835	* Form 8914

^{*} New Form for Tax Year 2005 Edition

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

Totals for Forms and Schedules from Estimated Data Line Counts for Tax Year 2005

Totalo for Formo ana obnocación mom Estimato	od Data Emi	o ocumo for fax four 2000
All returns filed	134,372,678	
Form 1040	81,497,559	
Form 1040A	31,326,141	
Form 1040EZ	21,548,977	
Form 1040A-schedule 1, interest/dividends	1,895,126	tabulated within Schedule B total
Form 1040A-schedule 2, child care credit	2,127,268	(similar to Form 2441)
Form 1040A-schedule 3, elderly credit	206,600	(similar to Schedule R)
Schedule A, itemized deductions	48,214,788	(ommar to constant it)
Schedule B, interest & dividends	23,128,857	includes schedule 1, Form 1040A
Schedule C, sole-prop business	21,467,313	morades soriedate 1, 1 om 10-070
Schedule C-EZ	3,874,377	tabulated within Schedule C total
Schedule D, capital gain/loss	22,705,099	tabulated within Schedule C total
Schedule E, supplemental income	16,888,514	
·		
Schedule EIC, earned income credit	18,015,106	
Schedule F, profit or loss from farming	2,002,088	in alveda a calcadeda O. Farra 4040A
Schedule R, elderly or disabled	206,600	includes schedule 3, Form 1040A
Schedule SE, self employed tax	16,734,664	
Form 2106, employee business expense	7,825,703	
Form 2106-EZ	4,094,078	
Form 2439, undistributed long term capital gains	11,138	
Form 2441, child care expenses	7,258,577	includes schedule 2, Form 1040A
Form 3468, investment credit	4,299	
Form 3800, general business credit	444,596	
Form 3903, moving expenses	1,099,980	
Form 4136, fuels tax credit	340,769	
Form 4562, depreciation expense	11,862,376	
Form 4684, casualties and thefts	925,047	
Form 4797, sales of business property	3,268,563	
Form 4835, farm rental	608,340	
Form 4952, investment interest	1,771,400	
Form 4972, lump-sum distributions	12,420	
Form 5329, retirement plans tax	1,481,096	
Form 5884, work opportunity credit	31,526	
Form 5884a, employers affected by Katrina, Wilma, and Rita	38,248	
Form 6251, alternative minimum tax	8,270,693	
Form 6252, installment sale income	940,808	
Form 6781, gains/losses from contracts, etc	245,840	
Form 8283, noncash charitable contributions	6,543,158	
Form 8396, mortgage interest credit	54,414	
Form 8582, passive activity loss limit	3,326,880	
Form 8586, low income housing	102,711	
Form 8606, nondeductible IRA's	1,448,259	
Form 8609-A, annual statement		only those filed with Form 8586
Form 8615, under age 14 tax	168,835	only areas med man reminesses
Form 8801, prior year minimum tax credit	1,115,224	
Form 8812, additional child tax credit	15,354,661	
Form 8814, parent's report for child	139,067	
Form 8824, like-kind exchanges	293,676	
Form 8839, qualified adoption expenses	94,222	
Form 8844, empowerment zone credit	33,933	
Form 8853, medical savings account	91,453	
Form 8863, education, hope & lifetime learning credits	7,202,344	
Form 8864, biodiesel and renewable diesel fuels		
	5 584 460	
Form 8880, credit for qualified retirement savings contrib.	5,584,469	
Form 8885, health coverage tax credit	15,081	
Form 8889, health savings accounts	366,325	
Form 8903, domestic production activities	405,040	
Form 8914, housing Hurricane Katrina individuals exemption	135,229	

Limitations and Guidelines for The 2005 Data Line Counts

Since the line counts used in this package are obtained from the Tax Year 2005 Individual SOI Complete Report File, they are subject to the same limitations as the data that are included in the Complete Report File. These limitations are derived from the fact that these data are statistically sampled, meaning that the line counts included in this package are **estimates** based on samples, and should not be mistaken for actual counts of the entire population. While most forms and items are present often enough to provide accurate estimates, some less popular items **should be used with a high degree of caution**.

The sample used in this study is one of a large number of samples that could have been selected using the same sample design. The estimates calculated from these different samples would vary. The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. Shown below are 95 percent confidence intervals for selected Form 1040 items: (For example, the population value of number of returns for salaries and wages, with 95 percent confidence, is between 113,847,301 and 114,294,459.) These confidence intervals correspond to the estimates for all Individual Income Tax Returns filed for Tax Year 2005.

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

Item	Line number on 1040	95% confidence interval
Salaries and wages	7	(113,847,301 , 114,294,459)
Taxable interest	8a	(58,959,035 , 59,539,679)
Tax-exempt interest	8b	(4,400,997 , 4,594,949)
Ordinary dividends	9a	(30,937,071 , 31,413,681)
State income tax refunds	10	(21,889,750 , 22,331,788)
Alimony received	11	(423,414 , 491,562)
Capital gain distributions	13 (margin v	vrite in) (4,042,014 , 4,268,424)
Total taxable IRA distributions	15b	(9,228,959 , 9,545,419)
Total pension and annuities	16a	(25,118,545 , 25,585,631)
Taxable pension and annuities	16b	(23,019,550 , 23,475,198)
Unemployment compensation	19	(7,731,555 , 8,043,845)
Social security benefits	20a	(15,321,975 , 15,698,941)
Taxable social security benefits	20b	(12,492,011 , 12,829,497)
Net operating loss	21 (margin v	vrite in) (825,080 , 900,502)
Educator expenses	23	(3,397,963 , 3,609,475)
IRA deduction	32	(3,160,338 , 3,351,794)

Limitations and Guidelines for 2005 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	33		(7,909,920	,	8,235,872)	
Tuition and fees deduction	34		(4,573,597	,	4,818,429)	
Moving expenses	26		(1,073,007	,	1,195,267)	
One-half of self-employment tax	27		(16,567,041	,	16,822,269)	
Self-employed health insurance deduction	29		(3,817,739	,	3,984,425)	
Keogh and self-employed SEP and SIMPLE pla	n: 28		(1,214,527	,	1,299,273)	
Penalty on early withdrawal of savings	30		(756,359	,	854,891)	
Alimony paid	31a		(549,132	,	627,794)	
Total adjustments	36		(33,354,105	,	33,828,143)	
Adjusted gross income	37		(134,087,979	,	134,140,551)	
Total standard deduction	39 (n	nargin write in)	(84,591,789	,	85,090,655)	
Additional standard deduction	39 (n	nargin write in)	(10,810,680	,	11,159,478)	
Total itemized deductions	40		(47,502,705	,	48,008,149)	
Taxable income	43		(104,085,267	,	104,576,039)	
Tax	44		(104,075,968	,	104,566,696)	

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

Form 4972 Form 8609-A Form 8864 Form 8885

Description of the Sample For the Estimated Data Line Counts

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

Domain of Study

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, and 1040EZ (including electronic returns) filed by U.S. citizens and residents during Calendar Year 2006.

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

The estimates in this report are intended to represent all returns filed for Tax Year 2005. While most of the returns processed during Calendar Year 2006 were for Tax Year 2005, the remaining returns were mostly for prior years, and a few for non-calendar years ending during 2006 and 2007. Returns for prior years were used in place of 2005 returns received and processed after December 31, 2006. This was done based on the assumption that the characteristics of returns due, but not yet processed, can best be represented by the returns for

previous income years that were processed in 2006.

Sample Design and Selection

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

- 1. Nontaxable with adjusted gross income or expanded income of \$200,000 or more and no alternative minimum tax.
- 2. High combined business and farm total receipts of \$50,000,000 or more.
- 3. Presence or absence of special Forms or Schedules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).
- 4. Indexed positive or negative income. Sixty variables are used to derive positive and negative incomes. These positive and negative income classes are deflated using the Chain-Type Price Index for the Gross Domestic Product to represent a base year of 1991. Indexing of positive and negative income is done by dividing each by the ratio of the Chain Type Price Index for the Gross Domestic Product for the fourth quarter of 2004 to the fourth quarter of the base year of 1991. The indices were calculated using the Gross Domestic Product (GDP) Chain-type Price

Index found in the table titles "Quantity and Price Indexes for Gross Domestic Product" released to the public on November 30, 2005 on the BEA website (http://www.bea.gov/).

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

Tax data processed to the IRS Individual Master File at the Enterprise Computing Center at Martinsburg during Calendar Year 2006 were used to assign each taxpayer's record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if their ending five digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000.

Data Capture and Cleaning

Data capture for the SOI sample begins with the designation of a sample of administrative records. While the sample was being selected, the process was continually monitored for sample selection and data collection errors. In addition, a small 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 internally consistent.

Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax law, taxpayer reporting variations and limitations, economic conditions, and comparability with other statistical series.

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. For Tax Year 2005, 0.10 percent of the sample returns were unavailable.

Method of Estimation

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

1040		artment of the Treasury—Internal Revenue 5. Individual Income Tax Re	□ //// \ □	5 (99)	IDC Lles	Ombi. Da m		staple in thi		
	_	r the year Jan. 1-Dec. 31, 2005, or other tax year beg		05, ending		20 .		MB No. 1		
Label	_	our first name and initial	Last name	, <u>J</u>					rity numb	er
(See L								1	1	
instructions on page 16.)	l If	a joint return, spouse's first name and initial	Last name				Spous	e's social	security nu	umber
Use the IRS									-	
label. Otherwise,	Н	ome address (number and street). If you have a	a P.O. box, see page 1	6.	Apt. no).		ou must		A
please print R	_						Д у	our SSN(s) above.	
or type.	Ci	ty, town or post office, state, and ZIP code. If	you have a foreign add	iress, see pa	ge 16.	J			pelow will	
Presidential Campaign	n	Check here if you, or your spouse if filing	iointly wont \$2 to	no to this f	and (acc n	200 16)	<u>~</u>	your tax	_	
Election Campaign			jointly, want \$5 to g							
Filing Status	1	Single	In addition of the second		d of househ qualifying pe					
•	2	Married filing jointly (even if only one	,		dualifyirig pe child's nam		Cilia bui	t flot your	uependent	, enter
Check only one box.	3	Married filing separately. Enter spous and full name here. ►	se's SSN above		lifying widd		h depen	dent child	(see page	e 17)
	6a		ou as a dependent.			(01))	Boxes ch	necked	,
Exemptions	b		•				: :}	on 6a an No. of ch		
•	С	Dependents:	(2) Dependent's		ependent's	(4)√ if qu		on 6c wh		
		(1) First name Last name	social security num	ber relat	ionship to you	child for cl credit (see p		lived vdid not	live with	
								you due to separa	o divorce	
If more than four dependents, see			1 1					(see page	20) _	
page 19.								Depender not enter		
			1 1					Add num	bers on	
	d	Total number of exemptions claimed						lines abo	ve ► L	
Income	7	Wages, salaries, tips, etc. Attach Form	` '				7			
IIICOIII C	8a	Taxable interest. Attach Schedule B if					8a			
Attach Form(s)	b			8b			00			
W-2 here. Also attach Forms	9a	Ordinary dividends. Attach Schedule E	it required	 9b			9a			
W-2G and	b					2)	10			
1099-R if tax was withheld.	10 11	Taxable refunds, credits, or offsets of	state and local incor	ne taxes (s	ee page 2	3)	11			
was withineta.	12	Alimony received					12			
	13	Capital gain or (loss). Attach Schedule				 ▶ □	13			
If you did not	14	Other gains or (losses). Attach Form 4					14			
get a W-2,	15a	IRA distributions . 15a	1 1	Taxable an	ount (see p	age 25)	15b			
see page 22.	16a	Pensions and annuities 16a	k	Taxable an	nount (see p	age 25)	16b			
Enclose, but do	17	Rental real estate, royalties, partnership	os, S corporations, tr	rusts, etc. A	ttach Sch	edule E	17			
not attach, any	18	Farm income or (loss). Attach Schedule	eF				18			
payment. Also, please use	19	Unemployment compensation	,				19			
Form 1040-V.	20a	Social security benefits . 20a		Taxable an			20b			
	21 22	Other income. List type and amount (s Add the amounts in the far right column	see page 29)	1. This is vo			21			
				23	ur total ilit	Joine P	22			
Adjusted	23	Educator expenses (see page 29) .		23			\dashv			
Gross	24	Certain business expenses of reservists, per fee-basis government officials. Attach For	•	24						
Income	25	Health savings account deduction. Atta		25						
	26	Moving expenses. Attach Form 3903		26						
	27	One-half of self-employment tax. Attach		27						
	28	Self-employed SEP, SIMPLE, and qual		28						
	29	Self-employed health insurance deduc	•	29						
	30	Penalty on early withdrawal of savings		30						
	31a	Alimony paid b Recipient's SSN ▶	1 1	31a						
	32	IRA deduction (see page 31)		32						
	33	Student loan interest deduction (see page 1	-	33						
	34	Tuition and fees deduction (see page 3		34						
	35	Domestic production activities deduction		35			36			
	36 37	Add lines 23 through 31a and 32 throu Subtract line 36 from line 22. This is ye					37			

Form 1040 (2005)				Page
T	38	Amount from line 37 (adjusted gross income)	38	
Tax and	39a	Check [You were born before January 2, 1941, Blind.] Total boxes		
Credits		if: Spouse was born before January 2, 1941, ☐ Blind. checked ▶ 39a		
Standard	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here ▶39b □		
Deduction	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	
for—	41	Subtract line 40 from line 38	41	
 People who 	42	If line 38 is over \$109,475, or you provided housing to a person displaced by Hurricane Katrina,		
checked any box on line	42	see page 37. Otherwise, multiply \$3,200 by the total number of exemptions claimed on line 6d	42	
39a or 39b or	40	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	
who can be claimed as a	43		44	
dependent,	44	Tax (see page 37). Check if any tax is from: a Form(s) 8814 b Form 4972	45	
see page 36.	45	Alternative minimum tax (see page 39). Attach Form 6251	46	
All others:	46	Add lines 44 and 45	70	
Single or Married filing	47	Torogram Attach Torri Trour required	-	
separately,	48	orealizer of this and dependent our expenses. Attack of the same o	-	
\$5,000	49	Credit for the elderly or the disabled. Attach Schedule R 49	-	
Married filing	50	Education credits. Attach Form 8863	-	
jointly or Qualifying	51	Retirement savings contributions credit. Attach Form 8880	-	
widow(er),	52	Child tax credit (see page 41). Attach Form 8901 if required 52	-	
\$10,000	53	Adoption credit. Attach Form 8839		
Head of household,	54	Credits from: a Form 8396 b Form 8859 54		
\$7,300	55	Other credits. Check applicable box(es): a \square Form 3800		
	J	b Form 8801 c Form 55		
	56	Add lines 47 through 55. These are your total credits	56	
	57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0	57	
Other	58	Self-employment tax. Attach Schedule SE	58	
Taxes	59	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	59	
laxes	60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60	
	61	Advance earned income credit payments from Form(s) W-2	61	
	62	Household employment taxes. Attach Schedule H	62	
	63	Add lines 57 through 62. This is your total tax	63	
Payments	64	Federal income tax withheld from Forms W-2 and 1099 64		
	65	2005 estimated tax payments and amount applied from 2004 return		
If you have a	_66a	Earned income credit (EIC)		
qualifying child, attach	b	Nontaxable combat pay election		
Schedule EIC.	67	Excess social security and tier 1 RRTA tax withheld (see page 59)		
	68	Additional child tax credit. Attach Form 8812		
	69	Amount paid with request for extension to file (see page 59) 69		
	70	Payments from: a Form 2439 b Form 4136 c Form 8885 . 70		
	71	Add lines 64, 65, 66a, and 67 through 70. These are your total payments ▶	71	
Refund	72	If line 71 is more than line 63, subtract line 63 from line 71. This is the amount you overpaid	72	
Direct deposit?	73a	Amount of line 72 you want refunded to you	73a	
0	▶ b	Routing number		
and fill in 73b,	▶ d	Account number		
73c, and 73d.	74	Amount of line 72 you want applied to your 2006 estimated tax 74		
Amount	75	Amount you owe. Subtract line 71 from line 63. For details on how to pay, see page 60 ▶	75	
You Owe	76	Estimated tax penalty (see page 60)		
Third Party	Do	you want to allow another person to discuss this return with the IRS (see page 61)?	Compl	ete the following. \Box !
Designee		signee's Phone Personal identific	ation	
Designee	nar	ne ▶ no. ▶ () number (PIN)		<u> </u>
Sign		der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, an- ief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of w		
Here				-
Joint return?	Yo	ur signature Date Your occupation	Dayt	ime phone number
See page 17.	_		()
Keep a copy for your	Sp	ouse's signature. If a joint return, both must sign. Date Spouse's occupation		
records.	<u> </u>			
Paid		eparer's Date Check if	Prep	parer's SSN or PTIN
Preparer's	sig	nature self-employed		
•	Fire	n's name (or EIN ars if self-employed),	- }	
Use Only	add	dress, and ZIP code Phone no.	()

1040		artment of the Treasury—Internal Revenue 5. Individual Income Tax Re	□ //// \\ ■ ■	5 (99)	IDC Use (Only Dow		atanla in thi		
- 1010		the year Jan. 1-Dec. 31, 2005, or other tax year beg		005, ending		20 .		staple in thi MB No. 15	-	
Label		ur first name and initial	Last name	, <u></u>	,			ocial secu		er
(See L								:		
instructions on page 16.)	l If a	i joint return, spouse's first name and initial	Last name				Spous	e's social s	security nu	umber
Use the IRS								:	!	
label.	Но	me address (number and street). If you have a	a P.O. box, see page	16.	Apt. no).	Y	ou must	enter	_
Otherwise, please print	:						A y	our SSN(s) above.	_
or type.		y, town or post office, state, and ZIP code. If	you have a foreign ad	dress, see pa	ge 16.	J		ng a box b		
Presidential \(\)	Ļ							your tax	-	
Election Campaig	n 🕨 C	check here if you, or your spouse if filing	j jointly, want \$3 to	go to this fu	and (see pa	age 16) I	<u> </u>	You	Spous	e
Eiling Status	1	Single			d of househ					
Filing Status	2	Married filing jointly (even if only one	,		qualifying pe		child but	not your	dependent.	, enter
Check only one box.	3	Married filing separately. Enter spous and full name here. ►	se's SSN above		child's namalifying wido			dent child	leee page	
Offe DOX.	6a	Yourself. If someone can claim yourself.	ou as a dopondont			W(CI) WILL	1 depen	Boxes ch	ecked	5 11)
Exemptions	oa b	Spouse	•	do not che	UK DOX da		}	on 6a an		
	c	Dependents:	(2) Dependent's		ependent's	(4)√ if qu		on 6c wh	0:	
		(1) First name Last name	social security nun		tionship to you	child for ch credit (see p		lived wdid not	-	
			1 1		<i>j</i> =			you due t or separa	o divorce	
If more than four			1 1					(see page		
dependents, see page 19.			1 1					Depender not entere		
			1 1					Add num	Г	\neg
	d	Total number of exemptions claimed						lines abo		
Income	7	Wages, salaries, tips, etc. Attach Form	n(s) W-2				7			
Income	8a	Taxable interest. Attach Schedule B if	required				8a			
Attach Form(s)	b	Tax-exempt interest. Do not include of	*	8b						
W-2 here. Also attach Forms	9a	Ordinary dividends. Attach Schedule E	3 if required				9a			
W-2G and	b	Qualified dividends (see page 23)	4	9b			10			
1099-R if tax was withheld.	10	Taxable refunds, credits, or offsets of	state and local inco	me taxes (s	ee page 2	3)	11			
was withheid.	11 12	Alimony received					12			
	13	Capital gain or (loss). Attach Schedule		required o		▶ □	13			
If you did not	14	Other gains or (losses). Attach Form 4		roquirca, o	TICON TICIC		14			
get a W-2,	15a	IRA distributions 15a		b Taxable an	ount (see c	age 25)	15b			
see page 22.	16a	Pensions and annuities 16a		b Taxable an		,	16b			
Enclose, but do	17	Rental real estate, royalties, partnership	ps, S corporations,	trusts, etc. A	Attach Sche	edule E	17			
not attach, any	18	Farm income or (loss). Attach Schedule	eF				18			
payment. Also, please use	19	Unemployment compensation					19			
Form 1040-V.	20a	Social security benefits . 20a		b Taxable an		,	20b			
	21 22	Other income. List type and amount (s Add the amounts in the far right column	see page 29)	1 This is yo	ur total inc		21			
				23	ur total inc	ome -	22			
Adjusted	23	Educator expenses (see page 29) .		20						
Gross	24	Certain business expenses of reservists, per fee-basis government officials. Attach For	•	24						
Income	25	Health savings account deduction. Atta		25						
	26	Moving expenses. Attach Form 3903		26						
	27	One-half of self-employment tax. Attach		27						
	28	Self-employed SEP, SIMPLE, and qual		28						
	29	Self-employed health insurance deduc	•	29						
	30	Penalty on early withdrawal of savings	·	30						
	31a	Alimony paid b Recipient's SSN ▶		31a						
	32	IRA deduction (see page 31)		32						
	33	Student loan interest deduction (see page 1	-	33						
	34	Tuition and fees deduction (see page 3								
	35	Domestic production activities deduction		35			36			
	36 37	Add lines 23 through 31a and 32 throu Subtract line 36 from line 22. This is ye				•	37			

Form 1040 (2005)				Page
	38	Amount from line 37 (adjusted gross income)	38	
Tax and	39a	Check ∫ ☐ You were born before January 2, 1941, ☐ Blind. ☐ Total boxes		
Credits	JJa	if: Spouse was born before January 2, 1941, □ Blind. Checked ▶ 39a □		
	١ .	(Deposite vitte som serere variatily 2, 1011, Desired 1 of the serere		
Standard Deduction	_ b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here ▶39b ∟	40	
for—	_40 _	Itemized deductions (from Schedule A) or your standard deduction (see left margin)		
People who	41	Subtract line 40 from line 38	41	
checked any	42	If line 38 is over \$109,475, or you provided housing to a person displaced by Hurricane Katrina,		
box on line 39a or 39b or		see page 37. Otherwise, multiply \$3,200 by the total number of exemptions claimed on line 6d	42	
who can be	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0	43	
claimed as a dependent,	44	Tax (see page 37). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972	44	
see page 36.	45	Alternative minimum tax (see page 39). Attach Form 6251	45	
All others:	46	Add lines 44 and 45	46	
Single or	47	Foreign tax credit. Attach Form 1116 if required 47		
Married filing	48	Credit for child and dependent care expenses. Attach Form 2441		
separately, \$5,000	49	Credit for the elderly or the disabled. Attach Schedule R 49		
		oreal for the diabled. Attach concade 11.		
Married filing jointly or	50	Eddodrion Grounds, Attach Form Cook		
Qualifying	51			
widow(er), \$10,000	52	of the tax credit (see page 41). Attach I of II required		
Head of	53	Adoption credit. Attach 1 of 11 0000		
household,	54	Credits from: a Form 8396 b Form 8859 54		
\$7,300	55	Other credits. Check applicable box(es): a Form 3800		
)	b ☐ Form 8801 c ☐ Form		
	56	Add lines 47 through 55. These are your total credits	56	
	57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0	57	
Other	58	Self-employment tax. Attach Schedule SE 👝	58	
Taxes	59	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	59	
laxes	60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60	
	61	Advance earned income credit payments from Form(s) W-2	61	
	62	Household employment taxes. Attach Schedule H	62	
	63	Add lines 57 through 62. This is your total tax	63	
Payments	64	Federal income tax withheld from Forms W-2 and 1099 64		
Payments	65	2005 estimated tax payments and amount applied from 2004 return 65		
If you have a	ີ66a	Earned income credit (EIC)		
qualifying	b	Nontaxable combat pay election [66b]		
child, attach		To marked some Fig.		
Schedule EIC.	67	Excess seed to the first tax within a (see page 50)		
	68	Additional of the tax credit Attach Form 6612		
	69			
	70 71	Payments from: a Form 2439 b Form 4136 c Form 8885 . 70 Add lines 64, 65, 66a, and 67 through 70. These are your total payments	74	
	/ 1		71	
Refund	72	If line 71 is more than line 63, subtract line 63 from line 71. This is the amount you overpaid	72	
Direct deposit?	73a	Amount of line 72 you want refunded to you	73a	
See page 59	▶ b	Routing number		
and fill in 73b, 73c, and 73d.	► d	Account number		
roo, and rod.	74	Amount of line 72 you want applied to your 2006 estimated tax 74		
Amount	75	Amount you owe. Subtract line 71 from line 63. For details on how to pay, see page 60 ▶	75	
You Owe	76	Estimated tax penalty (see page 60)		
Third Party	Do	you want to allow another person to discuss this return with the IRS (see page 61)?	Comple	ete the following. \square N
Designee		signee's Phone Personal identific	ation	
Designee	nar	, , ,		<u> </u>
Sign		der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and		
Here		ef, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of whether they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of whether they are true, correct, and complete.		, ,
Joint return?	Yo	ur signature Date Your occupation	Dayti	me phone number
See page 17.			()
Keep a copy	Sp	ouse's signature. If a joint return, both must sign. Date Spouse's occupation		
for your records.	,			
	D:-	Date	Prepa	arer's SSN or PTIN
Paid		parer's nature Check if self-employed		
Preparer's		n's name (or EIN	-	
Use Only	you	urs if self-employed),)
	ado	dress, and ZIP code Phone no.	1	1

Form **1040** (2005)

1040		rtment of the Treasury—Internal Revenue S Individual Income Tax Re	U //// \\	5 (0	9) IRS Use 0	nh. Do n	at urita ar	staple in th	ia ango	
	_	the year Jan. 1-Dec. 31, 2005, or other tax year begin		005, ending	,	20 \`.		MB No. 1:		
Label	-	ur first name and initial	Last name	<u> </u>					urity numb	ber
(See L								1	:	
instructions on page 16.)	If a	joint return, spouse's first name and initial	Last name				Spous	e's social	security no	umber
Use the IRS						i		-	1	
label.	Но	me address (number and street). If you have a	P.O. box, see page 1	16.	Apt. no			ou must		A
please print R	C:+	, town or next office state and ZID sade If	var bava a favaisa ad	duana ana	7070 16				(s) above.	
or type.	Cit	y, town or post office, state, and ZIP code. If y	you have a foreigh add	uress, see	page 10.	J			below will or refund.	
Presidential Election Campaign) D	heck here if you, or your spouse if filing	iointly want \$3 to	ao to this	s fund (see na	nge 16) I		You	Spous	
	1	Single	jointly, want to to							
Filing Status	2	☐ Married filing jointly (even if only one	had income)		lead of househ ne qualifying pe					
Check only	3	Married filing separately. Enter spous			nis child's name		orma ba	t not your	аоронаот	., 011101
one box.	0 .	and full name here. ►	3 0014 above		ualifying wido		n depen	dent child	(see pag	e 17)
	6a	Yourself. If someone can claim yo	u as a dependent,				1	Boxes cl	hecked	
Exemptions	b	Spouse					}	No. of ch	hildren	
	С	Dependents:	(2) Dependent's	· `,	B) Dependent's elationship to	(4)√ if qua		on 6c wh		
		(1) First name Last name	social security num	iber '	you you	credit (see p		• did not	t live with	
								you due to separa	to divorce	
If more than four dependents, see			1 1					(see page	e 20) _	
page 19.								not enter	nts on 6c ed above _	
			1 1					Add num	nbers on	П
	d	Total number of exemptions claimed	<u> </u>					lines abo	ove ►	_
Income	7	Wages, salaries, tips, etc. Attach Form	N 1				7			
IIICOIIIE	8a	Taxable interest. Attach Schedule B if				4 .	8a			-
Attach Form(s)	b	Tax-exempt interest. Do not include o		8b						
W-2 here. Also attach Forms	9a	Ordinary dividends. Attach Schedule B	if required			7 .	9a			
W-2G and	b	Qualified dividends (see page 23)		9b	,		10			
1099-R if tax was withheld.	10	Taxable refunds, credits, or offsets of s	state and local inco	me taxes	(see page 23	3)	11			
was withheld.	11 12	Alimony received					12			
	13	Capital gain or (loss). Attach Schedule		required		· 🗀	13			
If you did not	14	Other gains or (losses). Attach Form 47		. required	, check here		14			
get a W-2,	15a	IRA distributions . 15a		h Taxable	amount (see p	age 25)	15b			
see page 22.		Pensions and annuities 16a			amount (see p	,	16b			
Enclose, but do	17	Rental real estate, royalties, partnership				,	17			
not attach, any	18	Farm income or (loss). Attach Schedule					18			
payment. Also, please use	19						19			
Form 1040-V.	20a	Social security benefits . 20a		b Taxable	amount (see p	age 27)	20b			
	21	Other income. List type and amount (se	ee page 29)				21			
	22	Add the amounts in the far right column	for lines 7 through 2	1. This is	your total inc	ome ►	22			
Adjusted	23	Educator expenses (see page 29) .		23			_			
Adjusted	24	Certain business expenses of reservists, pe	rforming artists, and							
Gross		fee-basis government officials. Attach For		24						
Income	25	Health savings account deduction. Atta		25		_	-			
	26	Moving expenses. Attach Form 3903		26			-			
	27	One-half of self-employment tax. Attach		27			-			
	28	Self-employed SEP, SIMPLE, and qual	•	29						
	29	Self-employed health insurance deduction	,	30						
	30	Penalty on early withdrawal of savings Alimony paid b Recipient's SSN ▶		31a						
	31a 32	IRA deduction (see page 31)		32						
	33	Student loan interest deduction (see page 31)		33						
	34	Tuition and fees deduction (see page 3								
	35	Domestic production activities deduction.		35						
	36	Add lines 23 through 31a and 32 throu					36			
	37	Subtract line 36 from line 22. This is yo				. ▶	37			

Form 1040 (2005)				Page 4
	38	Amount from line 37 (adjusted gross income)	38	
Tax and	39a	Check [You were born before January 2, 1941, Blind.] Total boxes		
Credits	JJa	if: Spouse was born before January 2, 1941, ☐ Blind. Checked ▶ 39a ☐		
	٠.		=	
Standard Deduction	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here >39b L	10	1
for—	_40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	
People who	41	Subtract line 40 from line 38	41	
checked any	42	If line 38 is over \$109,475, or you provided housing to a person displaced by Hurricane Katrina,		4
box on line 39a or 39b or		see page 37. Otherwise, multiply \$3,200 by the total number of exemptions claimed on line 6d	42	
who can be	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	
claimed as a dependent,	44	Tax (see page 37). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972	44	
see page 36.	45	Alternative minimum tax (see page 39). Attach Form 6251	45	
All others:	46	Add lines 44 and 45	46	
	47	Foreign tax credit. Attach Form 1116 if required 47		
Single or Married filing		Torogram Action Action To In required	-	
separately,	48	orealt for entitle and dependent care expenses. Attach 1 of 11 2441	-	
\$5,000	49	oredit for the elderly of the disabled. Attach Schedule 11.	+	
Married filing	50	Education credits. Attach Form 8863	\dashv	
jointly or Qualifying	51	Retirement savings contributions credit. Attach Form 8880	4	
widow(er),	52	Child tax credit (see page 41). Attach Form 8901 if required 52	4	
\$10,000	53	Adoption credit. Attach Form 8839		
Head of	54	Credits from: a Form 8396 b Form 8859 54		
household, \$7,300	55	Other credits. Check applicable box(es): a Form 3800		
Ų,,000	J	b Form 8801 c Form 55		
	56	Add lines 47 through 55. These are your total credits	56	
	57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0	57	
	E0		58	
Other	58	Self-employment tax. Attach Schedule SE	59	
Taxes	59	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	60	
	60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required		
	61	Advance earned income credit payments from Form(s) W-2	61	
	62	Household employment taxes. Attach Schedule H	62	
	63	Add lines 57 through 62. This is your total tax	63	
Payments	64	Federal income tax withheld from Forms W-2 and 1099 64	4	
	65	2005 estimated tax payments and amount applied from 2004 return		
If you have a	[∟] 66a	Earned income credit (EIC)		
qualifying	b	Nontaxable combat pay election 66b		
child, attach Schedule EIC.	67	Excess social security and tier 1 RRTA tax withheld (see page 59) 67		
0011000110 2101	68	Additional child tax credit. Attach Form 8812		
	69	Amount paid with request for extension to file (see page 59) 69		
	70	Payments from: a Form 2439 b Form 4136 c Form 8885 . 70		
	71	Add lines 64, 65, 66a, and 67 through 70. These are your total payments	71	
			72	
Refund	72	If line 71 is more than line 63, subtract line 63 from line 71. This is the amount you overpaid		
Direct deposit?	73a	Amount of line 72 you want refunded to you	73a	
and fill in 72h	▶ b	Routing number		
73c, and 73d.	► d	Account number		
	74	Amount of line 72 you want applied to your 2006 estimated tax 74		
Amount	75	Amount you owe. Subtract line 71 from line 63. For details on how to pay, see page 60 ▶	75	
You Owe	76	Estimated tax penalty (see page 60)		
Third Party	Do	you want to allow another person to discuss this return with the IRS (see page 61)? Yes.	Comp	lete the following. \square No
-		signee's Phone Personal identif	fication	
Designee	nar	, , ,		▶
Sign	Und	der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, a	nd to the	e best of my knowledge and
Here	bel	ief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of	which pre	eparer has any knowledge.
Joint return?	Yo	ur signature Date Your occupation	Day	time phone number
See page 17.			()
Кеер а сору	Sn	ouse's signature. If a joint return, both must sign. Date Spouse's occupation		,
for your records.		, , , ,		
		Date	Pro	parer's SSN or PTIN
Paid		Check if	1.16	Janon S CON OFF THIN
Preparer's			ا ا ا ا ا ا ا ا ا ا ا ا ا ا ا ا ا ا ا 	
Use Only	you	m's name (or EIN urs if self-employed),		
-	ado	dress, and ZİP čodé Phone no.	()

1040A	U.S	. Individual	Income Ta	ax Returr	1 (99)	2005	IRS U	se Only-	–Do not wri	te or staple in this space.
Label	Your fir	rst name and initial		Last name				``,		OMB No. 1545-0074
(See page 18.)									Your so	cial security number
A B										1 1
Use the	If a join	nt return, spouse's first	name and initial	Last name					Spouse's	s social security number
IRS label.	Harris	- 14 (0 1	10					1 1
Otherwise E	Home a	address (number and st	reet). If you have a P	.O. box, see page	18.		Api	t. no.		u must enter ur SSN(s) above.
please print R E	Citv. to	own or post office, state	and ZIP code. If you	u have a foreign ad	dress, see pag	e 18.				()
Presidential	, , .	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,		, , ,				change v	a box below will not our tax or refund.
Election Campaign	Che	ck here if you, or	your spouse if f	iling jointly, wa	ınt \$3 to go	to this fun	d (see pag	e 18)		You Spouse
Filing	1 [Single				4 ☐ Hea	d of househ	old (wit	h qualifyind	person). (See page 19.)
status	2	_	ointly (even if on	ly one had inc	ome)	If th	e qualifying	person	is a child I	out not ýour dependent,
Check only	3 □		eparately. Enter	spouse's SSN	above and	'	er this child's			
one box.		full name here.								ent child (see page 19)
Exemptions	6a		If someone	can claim y	ou as a c	lependen	t, do no t	t chec	k)	Boxes checked on
	b	□ Spouse	box 6a.							6a and 6b
		Dependents:				(3) Depe	andont's	(4) √if	qualifying	No. of children on 6c who:
		_ орошоши.		(2) Depende			ship to		for child redit (see	• lived with you
If more than six		(1) First name	Last name	security	Humber	yo	ou		ge 21)	• did not live
dependents,				1	!					with you due to divorce or
see page 21.					1				<u> </u>	separation
					1				<u> </u>	(see page 22)
					1					Dependents on 6c not
					<u>i</u>				 	entered above
		Total number	of exemption	ns claimed						Add numbers on lines above
Income	u	Total Humber	or exemption	is ciairieu.						above 🕨
	7	Wages, salar	ies, tips, etc.	Attach For	m(s) W-2				7	
Attach Form(s) W-2			, ,							
here. Also		Taxable inter							8a	
attach		Tax-exempt				. 8b				
Form(s) 1099-R if tax	9a	Ordinary divid			it require				9a	
was withheld.	10	Qualified divi			5)	9b				
If you did not		IRA	distributions	(see page 2	.5). 	11b Tax	vahle am	ount	10	
get a W-2, see	ıια	distributions.	11a				e page 2		11b	
page 24.	12a	Pensions and					kable am			
Enclose, but do not attach, any		annuities.	12a			(se	e page 2	16).	12b	
payment.						_				
	13	Unemployme		ation and Al	<u>aska Per</u> ⊣				. 13	
	14a	Social securi benefits.	ty 14a			14b Tax (se	kable am e page 2		14b	
	15	Add lines 7 th	arough 14h (fo	y right colum	nn) Thin	io vour to i	tal incom		A 45	
A divote d	15 16	Add lines 7 th Educator exp			iiii). IIIIS	16	ai ilicon	ie.	▶ 15	
Adjusted	17	IRA deductio				17		+		
gross	18	Student loan			page 31).	18		_		
income	19	Tuition and for				19				
	20	Add lines 16					ents.		20	
	21	Subtract line	20 from line	15 This is	vour adi i	isted ara	se incor	me	▶ 21	

Department of the Treasury-Internal Revenue Service

Form

Form 1040A	(2005)		,	Page 2
Tax,	22	Enter the amount from line 21 (adjusted gross income).		22	
credits,	00	OL 1 (November before brown 0 4044		7	
and	23a	Check	. ا		
payments	h		2	<u>-</u>	
Standard	b	deductions, see page 32 and check here	οП		
Deduction	24	Enter your standard deduction (see left margin).	<u> </u>	24	
for—	<u>25</u>	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0		25	
 People who checked any 	26	If line 22 is over \$109,475, or you provided housing to a person displaced		20	
box on line 23a or 23b or		Hurricane Katrina, see page 33. Otherwise, multiply \$3,200 by the total nu			
who can be		of exemptions claimed on line 6d.		26	
claimed as a dependent,	27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0			
see page 32.		This is your taxable income.	>	27	
• All others:	28	Tax, including any alternative minimum tax (see page 34).		28	
Single or	29	Credit for child and dependent care expenses.			'
Married filing separately,		Attach Schedule 2. 29		_	
\$5,000	30	Credit for the elderly or the disabled. Attach		_	
Married filing		Schedule 3. 30		_	
jointly or Qualifying	<u>31</u>	Education credits. Attach Form 8863. 31		_	
widow(er),	32	Retirement savings contributions credit. Attach Form 8880. 32		_	
\$10,000 Head of	33	Child tax credit (see page 38). Attach			
household,		Form 8901 if required. 33	_	_	
\$7,300	34	Adoption credit. Attach Form 8839. 34			1
	35	Add lines 29 through 34. These are your total credits.		35	
	36 37	Subtract line 35 from line 28. If line 35 is more than line 28, enter -0 Advance earned income credit payments from Form(s) W-2.		36 37	
	38	Add lines 36 and 37. This is your total tax.		38	
	39	Federal income tax withheld from Forms W-2 and 1099. 39			
	40	2005 estimated tax payments and amount		_	
If you have		applied from 2004 return. 40			
a qualifying child, attach	41a	Earned income credit (EIC). 41a		_	
Schedule	b	•		_	
EIC.	42	Additional child tax credit. Attach Form 8812. 42		_	
	43	Add lines 39, 40, 41a, and 42. These are your total payments.	<u> </u>	43	
Refund	44	If line 43 is more than line 38, subtract line 38 from line 43.			
D: .		This is the amount you overpaid.		44	
Direct deposit?	45a	Amount of line 44 you want refunded to you.		45a	
See page 53	▶ b	Routing number	3		
and fill in 45b, 45c,					
and 45d.	▶ d	Account number			
	46	Amount of line 44 you want applied to your		_	
		2006 estimated tax. 46			
Amount	47	Amount you owe. Subtract line 43 from line 38. For details on how		-	
you owe		to pay, see page 54.		47	
	48	Estimated tax penalty (see page 54). 48			
Third party	ı	Do you want to allow another person to discuss this return with the IRS (see page 55)? $$	Yes. (Complete the following.	. No
designee		Designee's Phone Pel	rsonal ider	ntification	
			mber (PIN)		
Sign	-	Jnder penalties of perjury, I declare that I have examined this return and accompanying schedules and knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I recei	ved during		
here		of preparer (other than the taxpayer) is based on all information of which the preparer has any knowled Your signature Date Your occupation	dge.	Daytime phone num	iher
Joint return? See page 18.		Date Tour desupation		()	
Keep a copy	-	Spouse's signature. If a joint return, both must sign. Date Spouse's occupation			
for your records.	/	Special State Supraction in a joint rotain, soul must sign. Date Suprace Supra			
		Date		Preparer's SSN or PTIN	V
Paid .		Preparer's Check if self-emple	oved		
preparer's		Firm's name (or		<u> </u>	
use only		/ours if self-employed),	one no.	()	

Form Income Tax Return for Single and

1040EZ			Joint Filers With No Dep	oendei	nts (99) 🖥	2005				OMB No. 154	45-0074		
Label	L	١	our first name and initial	Last na	me			- (Your so	cial security num	nber		
(See page 11.) Use the IRS	A B E	ŀ	f a joint return, spouse's first name and initial	Last na	me				Spouse's	s social security n	umber		
label. Otherwise, please print	L H E	ŀ	Home address (number and street). If you have a	P.O. box, s	see page 11.		A	pt. no.		must enter r SSN(s) above.			
or type. Presidential	R E	(City, town or post office, state, and ZIP code. If y	ou have a f	oreign address, se	ee page 11.	•		,	g a box below v your tax or refur			
Election Campaign (page 12)		C	heck here if you, or your spouse if	a joint re	eturn, want \$3	B to go to this fun	ıd?		You	\square s _!	pouse		
Income	_	1	Wages, salaries, and tips. This shou Attach your Form(s) W-2.	ıld be sh	own in box 1	of your Form(s)	W-2.		1				
Attach Form(s) W-2 here.	2 Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.												
Enclose, but do not attach, any payment.										3			
, , ,		4	Add lines 1, 2, and 3. This is your	adjustee	d gross incon	ne.			4				
		5	If someone can claim you (or your box(es) below and enter the amount You Spouse If someone cannot claim you (or your box(es))	from the	worksheet on	back.							
	_		\$16,400 if married filing jointly.						5				
		6	Subtract line 5 from line 4. If line This is your taxable income.	5 is larg	er than line 4	, enter -0		•	. 6				
Payments Payments		7	Federal income tax withheld from	box 2 of	your Form(s)	W-2.			7				
and tax	_	8a	Earned income credit (EIC).						8a				
	_	b	Nontaxable combat pay election.			8b			_				
	_	9	Add lines 7 and 8a. These are you	r total p	ayments.			•	. 9				
	1	0	Tax. Use the amount on line 6 ab 24–32 of the booklet. Then, enter t				page	S	10				
Refund Have it directly	1	1a	If line 9 is larger than line 10, sub	tract line	10 from line	9. This is your r	efunc	i. ▶	· 11a				
deposited! See page 18 and fill in 11b, 11c, and 11d.	•	b	Routing number		▶ c	Type: Checki	ing [Savings					
and Tru.		d	Account number										
Amount you owe	1	2	If line 10 is larger than line 9, subtraction the amount you owe. For details on					•	12				
Third party	D	ю у	ou want to allow another person to	discuss t	his return with	the IRS (see pag	je 19)	? 🗌 Y e	s. Comple	te the following.	. No		
designee	n	ame			Phone no. ► ()		Personal idenumber (PII	N) >				
Sign	a	ccur	r penalties of perjury, I declare that I have rately lists all amounts and sources of inco	me I recei	ved during the t								
here Joint return? See page 11.			information of which the preparer has an signature	iy knowled	ige. Date	Your occupation			Day	time phone numb	er		
Keep a copy for your records.	s	pou	se's signature. If a joint return, both must	sign.	Date	Spouse's occupa	tion						
Paid preparer's			arer's ture			Date	Chec self-e	k if employed	¬ '	rer's SSN or PTIN	ı		
use only	y	ours	s name (or sif self-employed),					EIN					
- ,	a	ddre	ess, and ZIP code					Phone no	. ()			

Cat. No. 11329W

Schedule 1 (Form 1040A)

Department of the Treasury-Internal Revenue Service

Interest and Ordinary Dividends for Form 1040A Filers

2005

OMB No. 1545-0074

Name(s) shown on Form 1040A Your social security number Part I Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, enter the firm's name and the total interest shown on that form. Interest List name of payer. If any interest is from a seller-financed mortgage (See back and the buyer used the property as a personal residence, see back of of schedule schedule and list this interest first. Also, show that buyer's social and the instructions security number and address. Amount for Form 1 1040A. line 8a.) Add the amounts on line 1. 2 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815. 3 Subtract line 3 from line 2. Enter the result here and on Form 1040A, line 8a. 4 Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, Part II enter the firm's name and the ordinary dividends shown on that form. **Ordinary** List name of payer. Amount 5 dividends 5 (See back of schedule and the instructions for Form 1040A, line 9a.)

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

line 9a.

6

Schedule 2

Department of the Treasury-Internal Revenue Service

Child and Dependent Care (Form 1040A) 2005 **Expenses for Form 1040A Filers** OMB No. 1545-0074 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. Qualifying person(s) • Qualified expenses Dependent care benefits (a) Care provider's (b) Address (number, street, apt. no., (c) Identifying (d) Amount paid Part I city, state, and ZIP code) number (SSN or EIN) (see instructions) name Persons or organizations who provided the care (If you need more space, use the bottom of page 2.) You must complete this Complete only Part II below. No — Did you receive part. dependent care benefits? 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. Information about your qualifying person(s). If you have more than two qualifying persons, see Part II the instructions. (c) Qualified expenses Credit for child (a) Qualifying person's name you incurred and paid (b) Qualifying person's social and dependent security number in 2005 for the person First Last care expenses listed in column (a) 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 **6** Enter the **smallest** of line 3, 4, or 5. 7 Enter the amount from Form 1040A, line 22. 8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7. If line 7 is: If line 7 is: Decimal Decimal But not **But not** Over amount is Over amount is over over \$0-15,000 .35 \$29,000-31,000 .27 15,000—17,000 .34 31,000-33,000 .26 33,000—35,000 17,000—19,000 .33 .25 19,000-21,000 .32 35,000—37,000 .24 21,000-23,000 .31 37,000—39,000 .23 23,000-25,000 .30 39,000—41,000 .22 25,000-27,000 41,000—43,000 .29 .21 27,000-29,000 .28 43,000-No limit 8 .20 9 Multiply line 6 by the decimal amount on line 8. If you paid 2004 expenses in 2005, see the instructions. 9

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

or line 10 here and on Form 1040A, line 29.

11 Credit for child and dependent care expenses. Enter the smaller of line 9

10

11

Schedule 2 (Form 1040A) 2005 Page **2**

12 Enter the total amount of dependent care benefits you received Part III for 2005. This amount should be shown in box 10 of your Form(s) **Dependent** W-2. **Do not** include amounts that were reported to you as wages care benefits in box 1 of Form(s) W-2. 12 Enter the amount forfeited or carried forward to 2006, if any. See the instructions. 13 **14** Subtract line 13 from line 12. 14 15 Enter the total amount of qualified expenses incurred in 2005 for the care of the qualifying person(s). 15 **16** Enter the **smaller** of line 14 or 15. 16 **17** Enter your **earned income.** See the instructions. 17 18 Enter the amount shown below that applies to 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. 20 Excluded benefits. Enter here the smaller of the following: The amount from line 19, or \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 18). 20 21 Taxable benefits. Subtract line 20 from line 14. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB." 21 To claim the child and dependent care credit, complete lines 22-26 below. 22 Enter \$3,000 (\$6,000 if two or more qualifying persons). 22 23 Enter the amount from line 20. 23 24 Subtract line 23 from line 22. If zero or less, stop. You cannot take the credit. Exception. If you paid 2004 expenses in 2005, see the 24 instructions for line 9. 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 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

2005 OMB No. 1545-0074

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 2005: or

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

But you must also meet other tests. See the separate instructions for Schedule 3.

In most cases, the IRS can figure the credit for you. See the instructions.

Check the box for your filing status and age

Part I

If your filing status is:	And by the end of 2005:	Check only one box:
Single, Head of household, or	1 You were 65 or older	1 🗆
Qualifying widow(er)	2 You were under 65 and you retired and total disability	
	3 Both spouses were 65 or older .	3 🔲
	4 Both spouses were under 65, but on retired on permanent and total disab	·
Married filing	5 Both spouses were under 65, and be permanent and total disability	
jointly	6 One spouse was 65 or older, and the was under 65 and retired on perma disability	nent and total
	7 One spouse was 65 or older, and the was under 65 and not retired on petotal disability	ermanent and
Married filing	8 You were 65 or older and you lived a spouse for all of 2005	
separately	9 You were under 65, you retired on p total disability, and you lived apa spouse for all of 2005	art from your
Did you check box 1, 3, 7, or 8?	— Yes — ➤ Skip Part II and com No — ➤ Complete Parts II and	

Part II Statement of permanent and total disability

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

- 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 2005, check this box
 - If you checked this box, you do not have to get another statement for 2005.
 - If you did not check this box, have your physician complete the statement on page 4 of the instructions. You must keep the statement for your records.

	С	Add lines 13a and 13b. (Even though these						
		income items are not taxable, they must be included here to figure your credit.) If you did not	nt.					
		receive any of the types of nontaxable income	J.					
		listed on line 13a or 13b, enter -0- on line 13c.	13c					
-	14	Enter the amount from Form 1040A, line 22.	14					
	15	If you checked (in Part I): Enter:						
		Box 1 or 2						
		Box 3, 4, 5, 6, or 7 \$10,000						
		Box 8 or 9	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.	_		1	8		
	19	Subtract line 18 from line 12. If zero or less, sto	p; yc	ou cannot take				
		the credit. Otherwise, go to line 20.			1	9		
	20	Multiply line 19 by 15% (.15).			2	20		
	21	Enter the amount from Form 1040A, line 28, min	nus a	ny amount on				
		Form 1040A, line 29.	_ 2	21				
	22	Credit for the elderly or the disabled. Enter the						
		or line 21 here and on Form 1040A, line 30.			2	22		
					Sche	dule	3 (Form 1040)	A) 2005

SCHEDULES A&B

Department of the Treasury Internal Revenue Service (99)

(Form 1040)

Schedule A—Itemized Deductions

(Schedule B is on back)

► Attach to Form 1040.

► See Instructions for Schedules A&B (Form 1040).

OMB No. 1545-0074

2005

Attachment
Sequence No. 07

Name(s) shown or	n Form	1040		You	r social security nun	nber
Medical		Caution. Do not include expenses reimbursed or paid by others.				
and	1	Medical and dental expenses (see page A-2)	1			
Dental	2	Enter amount from Form 1040, line 38 2				
Expenses	3	Multiply line 2 by 7.5% (.075)	3	_		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, en	iter -0	4		
Taxes You	5	State and local (check only one box):	5			
Paid		a Income taxes, or	3	-		
(See page A-2.)	6	b General sales taxes (see page A-3) Real estate taxes (see page A-5)	6			
page / L.)	7	Personal property taxes	7	-		
	8	Other taxes. List type and amount		-		
			8			
	9	Add lines 5 through 8		9		
Interest	10	Home mortgage interest and points reported to you on Form 1098	10			
You Paid	11	Home mortgage interest not reported to you on Form 1098. If paid				
(See		to the person from whom you bought the home, see page A-6				
page A-5.)		and show that person's name, identifying no., and address				
Note.			11			
Personal	12	Points not reported to you on Form 1098. See page A-6		-		
interest is not	12	for special rules	12			
deductible.	13	Investment interest. Attach Form 4952 if required. (See				
		page A-6.)	13			
	14	Add lines 10 through 13		14		
Gifts to Charity	15a	Total gifts by cash or check. If you made any gift of \$250 or more, see page A-7	15a	-		
If you made a gift and got a benefit for it, see page A-7.	b	Gifts by cash or check after August 27, 2005, that you elect to treat as qualified contributions (see page A-7)				
ooo pago /	16	Other than by cash or check. If any gift of \$250 or more, see page A-7. You must attach Form 8283 if over \$500	16			
	17	Carryover from prior year	17			
Convolet and	18	Add lines 15a, 16, and 17		18		
Casualty and Theft Losses	19	Casualty or theft loss(es). Attach Form 4684. (See page A	-8.)	19		
Job Expenses and Certain	20	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ				
Miscellaneous		if required. (See page A-8.) ▶	20	-		
Deductions	21	Tax preparation fees	21	-		
(See page A-8.)	22	Other expenses—investment, safe deposit box, etc. List				
page A-o.)		type and amount ▶	22			
	23	Add lines 20 through 22	23	-		
	24	Enter amount from Form 1040, line 38 24		-		
	25	Multiply line 24 by 2% (.02)	25			
	26	Subtract line 25 from line 23. If line 25 is more than line 2	3, enter -0	26		
Other Miscellaneous	27	Other—from list on page A-9. List type and amount ▶				
Deductions				27		
Total	28	Is Form 1040, line 38, over \$145,950 (over \$72,975 if man	ried filing separately)?			
Itemized Deductions		No. Your deduction is not limited. Add the amounts in the for lines 4 through 27. Also, enter this amount on F	ne far right column	28		
		Yes. Your deduction may be limited. See page A-9 for the				
	29	If you elect to itemize deductions even though they are less than your standard	,			

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

Your social security number

		Only ded D. Johnson J. and Ondinger Divides de		Attac	hment	
		Schedule B—Interest and Ordinary Dividends		Sequ	ence N	o. 08
Part I Interest	1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address ▶		Ame	ount	
(See page B-1						
and the instructions for						
Form 1040,						
line 8a.)						
			1			
			'			
Note. If you						
received a Form						
1099-INT, Form 1099-OID, or						
substitute						
statement from						
a brokerage firm, list the firm's						
name as the						
payer and enter the total interest						
shown on that	2	Add the amounts on line 1	2			
form.	3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3			
	4	Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a ▶	4			
	No	ote. If line 4 is over \$1,500, you must complete Part III.		Am	ount	
David II	5	List name of payer ▶				
Part II						
Ordinary						
Dividends						
(See page B-1						
and the instructions for						
Form 1040,						
line 9a.)						
Note. If you			5			
received a Form						
1099-DIV or substitute						
statement from						
a brokerage firm, list the firm's						
name as the						
payer and enter						
the ordinary dividends shown						
on that form.						
	_					
	6	Add the amounts on line 5. Enter the total here and on Form 1040, line 9a .	6			
		ote. If line 6 is over \$1,500, you must complete Part III.				
Part III		must complete this part if you (a) had over \$1,500 of taxable interest or ordinary divide reign account; or (c) received a distribution from, or were a grantor of, or a transferor to,			Yes	No
Foreign	7a	At any time during 2005, did you have an interest in or a signature or other authority	over :	a financial		
Accounts		account in a foreign country, such as a bank account, securities account, or other fir				
and Trusts		See page B-2 for exceptions and filing requirements for Form TD F 90-22.1				
(See	b	If "Yes," enter the name of the foreign country ▶				
page B-2.)	8	During 2005, did you receive a distribution from, or were you the grantor of, or				
		foreign trust? If "Yes," you may have to file Form 3520. See page B-2				

SCHEDULE C (Form 1040)

Department of the Treasury Internal Revenue Service (99)

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

2005
Attachment Sequence No. 09

Name of proprietor					Social security number (SSN)				
A					B Enter code	from pages C-8, 9, & 10			
С					D Employer I	D number (EIN), if any			
E	Business address (including sui City, town or post office, state,	,							
F			Accrual (3)	☐ Other (specify) ▶					
G	•			ng 2005? If "No," see page C-3 for					
Н	If you started or acquired this b	usiness during 2005	5, check here .						
Pa									
1	Gross receipts or sales. Caution employee" box on that form wa] 1				
2	• •				2				
3									
4					4				
5	Gross profit Subtract line 4 fro	om line 3			5				
6				or refund (see page C-3)					
		and state gassime		or retains (coo page o c)					
7	Gross income. Add lines 5 and	16			7				
Pa	rt II Expenses. Enter ex			r home only on line 30.					
8	Advertising	8	1	8 Office expense	18				
9	Car and truck expenses (see			9 Pension and profit-sharing plans	19				
·	page C-3)	9		0 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.	001				
12	Depletion	12	2	1 Repairs and maintenance .	. 21				
13	Depreciation and section 179		2	2 Supplies (not included in Part III)	. 22				
	expense deduction (not		2	3 Taxes and licenses	. 23				
	included in Part III) (see		2	4 Travel, meals, and entertainment:					
	page C-4)	13		a Travel	. 24a				
14	Employee benefit programs			b Deductible meals and					
	(other than on line 19)	14		entertainment (see page C-5)					
15	Insurance (other than health) .	15		5 Utilities					
16	Interest:	40		6 Wages (less employment credits)					
а	Mortgage (paid to banks, etc.) .	16a	2	7 Other expenses (from line 48 or					
	Other	16b		page 2)	. 27				
17	Legal and professional services	17							
 28		'	of home. Add line	es 8 through 27 in columns	28				
29	Tentative profit (loss). Subtract	line 28 from line 7			29				
30	Expenses for business use of ye		orm 8829		30				
31	Net profit or (loss). Subtract lir		•						
	• 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 	•	- · · · · · · · · · · · · · · ·	J	31				
32	· · · · · · · · · · · · · · · · · · ·		our investment in t	his activity (see page C-6)					
	If you have a loss, check the box that describes your investment in this activity (see page C-6). • If you checked 32a, enter the loss on Form 1040, line 12, and also on Schedule SE, line 2				32a	I investment is at risk.			
	(statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.					ome investment is not			
	• If you checked 32b, you mus	t attach Form 6198	3. Your loss mav t	pe limited.		risk			

Schedule C (Form 1040) 2005

Page 2

Pa	t III Cost of Goods Sold (see page C-6)	
33	Method(s) used to value closing inventory: a \square Cost b \square Lower of cost or market c	☐ Other (attach explanation)
34	Was there any change in determining quantities, costs, or valuations between opening and closing ir "Yes," attach explanation	nventory? If Yes
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35
36	Purchases less cost of items withdrawn for personal use	36
37	Cost of labor. Do not include any amounts paid to yourself	37
38	Materials and supplies	38
39	Other costs	39
40	Add lines 35 through 39	40
41	Inventory at end of year	41
42 Pa	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4 Information on Your Vehicle. Complete this part only if you are claiming line 9 and are not required to file Form 4562 for this business. See the instance C-4 to find out if you must file Form 4562.	
43	When did you place your vehicle in service for business purposes? (month, day, year) ▶/	!
44	Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used you	our vehicle for:
а	Business	ner
45	Do you (or your spouse) have another vehicle available for personal use?	Yes
46	Was your vehicle available for personal use during off-duty hours?	🗌 Yes 🔲 No
47a	Do you have evidence to support your deduction?	🗆 Yes 🗆 No
b Pa	If "Yes," is the evidence written?	Yes No or line 30.
48	Total other expenses. Enter here and on page 1, line 27	48

SCHEDULE C-EZ (Form 1040)

Net Profit From Business

(Sole Proprietorship)

Attachment

Social security number (SSN)

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

Name of proprietor

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

General Information Part I • Had business expenses of \$5,000 or • Had no employees during the year. • Are not required to file Form 4562. You May Use Depreciation and Amortization, for • Use the cash method of accounting. Schedule C-EZ this business. See the instructions • Did not have an inventory at any Instead of for Schedule C, line 13, on page time during the year. C-4 to find out if you must file. Schedule C And You: • Do not deduct expenses for Only If You: • Did not have a net loss from your business use of your home. business. • Do not have prior year unallowed • Had only one business as either a passive activity losses from this sole proprietor or statutory business. employee. Principal business or profession, including product or service B Enter code from pages C-8, 9, & 10 С D Employer ID number (EIN), if any Business name. If no separate business name, leave blank. Е Business address (including suite or room no.). Address not required if same as on Form 1040, page 1. City, town or post office, state, and ZIP code Part II **Figure Your Net Profit** Gross receipts. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see Statutory Employees in the instructions for 1 2 **Total expenses** (see instructions). If more than \$5,000, you **must** use Schedule C. Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on Form 1040, line 12, and also on Schedule SE, line 2. (Statutory employees do not report this amount on Schedule SE, line 2. Estates and trusts, enter on Form 1041, line 3.) 3 Part III Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 2. Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used your vehicle for: 5 Business b Commuting (see instructions) c Other 8a Do you have evidence to support your deduction? **b** If "Yes," is the evidence written? . ☐ No Yes

Cat. No. 14374D

SCHEDULE D (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Capital Gains and Losses

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

OMB No. 1545-0074

2005
Attachment
Sequence No. 12

Name(s) shown on Form 1040

Your social security number

Pa	rt I Short-Term Capital Gains	and Losses-	-Assets Held	l One Year or L	ess	
	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-6 of the instructions)	(e) Cost or other bas (see page D-6 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1						
	Enter your short-term totals, if an line 2	y, from Schedu	ile D-1,			
	Total short-term sales price amoun		_			
	column (d)			I Forms 4684, 6781	, and 8824 4	
	Net short-term gain or (loss) from	partnerships, S	S corporations	s, estates, and t	rusts from	
	Schedule(s) K-1				5 <u>5</u>	
	Carryover Worksheet on page D-6		•	•		(
	Not about town conital main or (loc	a) Combine line	o 1 through 6	in column (f)	7	
	Net short-term capital gain or (los					1
'a	rt II Long-Term Capital Gains		Assets neid	1		. [
	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-6 of the instructions)	(e) Cost or other bas (see page D-6 of the instructions)	(f) Gain or (loss) Subtract (e) from (d
)	Enter your long-term totals, if an line 9					
1	Total long-term sales price amount column (d)		10			
	Gain from Form 4797, Part I; long-te (loss) from Forms 4684, 6781, and 88					
	Net long-term gain or (loss) from	partnerships, S	corporations	, estates, and t	rusts from	
	Schedule(s) K-1				12	
3	Capital gain distributions. See page	D-1 of the instru	ctions		13	
1	Long-term capital loss carryover. Er Carryover Worksheet on page D-6	iter the amount,	if any, from li	ne 13 of your Ca	pital Loss	. (
5	Net long-term capital gain or (los					

Schedule D (Form 1040) 2005

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 43, and then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions for Form 1040. Do not complete lines 21 and 22 below. ☐ No. Complete Form 1040 through line 43, and then complete the Schedule D Tax Worksheet on page D-9 of the instructions. Do not complete lines 21 and 22 below. 			
21	If line 16 is a loss, enter here and on Form 1040, line 13, the smaller of: The loss on line 16 or (\$3,000), or if married filing separately, (\$1,500)	21	()
	Note. When figuring which amount is smaller, treat both amounts as positive numbers.			
22	Do you have qualified dividends on Form 1040, line 9b? ☐ Yes. Complete Form 1040 through line 43, and then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions for Form 1040. ☐ No. Complete the rest of Form 1040.			

Schedule D (Form 1040) 2005

SCHEDULE E (Form 1040)

Supplemental Income and Loss

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

OMB No. 1545-0074 Attachment

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

► Attach to Form 1040 or Form 1041. ► See Instructions for Schedule E (Form 1040). Your social security number

Pa	Income or Loss From Rent Schedule C or C-EZ (see page									oersor	nal p	ropert	y, use
1	List the type and location of each re		•				ch rental real est			V		Yes	No
A	71		· · ·		listed on line 1, did you or your				ur far	nily		103	110
^	use it during the tax year purposes for more than t						Α						
В							ses for more than days or	i the g	greate	r ot:			
0							ays or of the total da	ve rer	nted :	at	В		
С							rental value?	y3 101	nca e		_		
O						(See p	age E-3.)				С		
				Prop	pert	perties				Т	ota	ls	
Inc	ome:		Α		В		С		(Add columns			A, B, aı	nd C.)
3	Rents received	3							3				
4	Royalties received	4							4				
	penses:												
-	Advertising	5											
	Auto and travel (see page E-4).	6											
	Cleaning and maintenance	7											
8		8]					
9	Insurance	9											
10	Legal and other professional fees	10											
	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) ▶												
		40											
		18											
								-					
		10						\dashv	10				
	Add lines 5 through 18	19							19				
20	Depreciation expense or depletion	20							20				
0.4	(see page E-4)	21							20				
	Total expenses. Add lines 19 and 20							\dashv					
	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-5 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-5 to find out if you must												
	file Form 8582. Real estate professionals must complete line												
	43 on page 2	23) ()	()					
24	Income. Add positive amounts show	wn or	line 22. Do not i	nclude anv	loss	ses			24				
	Losses. Add royalty losses from line 22						total losses here		25	()
	Total rental real estate and royalty in												
-	If Parts II, III, IV, and line 40 on page	2 do	not apply to you,	also enter th	nis a	amount	on Form 1040,						
	line 17. Otherwise, include this amoun	t in th	e total on line 41 o	n page 2 .				.	26				

Nam	e(s) shown on return. Do not er	nter name and s	social security nu	ımber if showr	on other side).	7111111111	mont coquentes	You	r socia	l security	number	
		nor marrie and e				•							
Ca	ution. The IRS compares	amounts re	ported on yo	ur tax retu	rn with amo	ounts	shown on	Schedule(s)	K-1.				
Pa	Income or Lowhich any amou												
27	Are you reporting any loss loss from a passive activity of you answered "Yes,"	ty (if that loss	was not repo	rted on For	m 8582), or ເ						Yes	□ No	
20	n you anowerou roo,		0 001010 0011	inprotting tim	(b) Enter P f		(c) Check if	(d) Em				heck if	
28		(a) Name			partnership; for S corporate	S tion	foreign partnership	identifi num				mount is at risk	
Α													
В													
C													
D	Passive Incom	ne and Loss		1		Non	nassive l	come and	Loss		L		
	(f) Passive loss allowed (attach Form 8582 if required)	(g) Pas	ssive income		npassive loss Schedule K-1		(i) Sect	ion 179 expens	ense (j) Nonpassive income				
_	(doddono						
A B									1				
C													
D													
29 a	Totals						I		_				
	Totals												
	Add columns (g) and (j)								30	1		-	
31	Add columns (f), (h), and Total partnership and	.,							31	(
32	result here and include	in the total	on line 41 k	or (1088).		iles c			32				
Pa	rt III Income or Lo	oss From I	Estates and	Trusts									
33			(a) Na	me							Employer cation nur		
Α													
В													
		sive Income						•	e Income and Loss				
	(c) Passive deduction or loss (attach Form 8582 if requ			(d) Passive income from Schedule K-1			(e) Deduction or loss from Schedule K-1			(f) Other income from Schedule K-1			
Α													
В													
34a	Totals												
k	Totals									ı			
35	Add columns (d) and (f)								35	/			
36	Add columns (c) and (e)	•		 Lina lina (Foto			36	(
37	Total estate and trust include in the total on		` '					nere and	37				
Pa	rt IV Income or Lo							(REMICs)		sidua	l Hold	er	
38	(a) Name		mployer ion number	Sched	ss inclusion fro ules Q, line 2c page E-6)			ncome (net loss) ules Q, line 1b			icome froi		
				(000	pago L o								
39	Combine columns (d) a	nd (e) only. E	Enter the resu	ult here and	l include in	the t	otal on line	41 below	39				
Pa	rt V Summary								_				
40 41	Net farm rental income Total income or (loss). Cor	, ,			•), line 17 >	40				
42	Reconciliation of farmin and fishing income repo 1065), box 14, code B; S Schedule K-1 (Form 104	rted on Form chedule K-1	n 4835, line 7 (Form 1120S)	; Schedule , box 17, co	K-1 (Form	42							
43	Reconciliation for real professional (see page E anywhere on Form 104)	estate profe E-1), enter the O from all re	essionals. If ye net income ental real esta	ou were a or (loss) youte	u reported s in which	42							

SCHEDULE EIC (Form 1040A or 1040)

Qualifying Child Information

Earned Income Credit

1040A 1040 or 1040 EIC

OMB No. 1545-0074

2005

Attachment Sequence No. 43

Department of the Treasury Internal Revenue Service (99) Complete and attach to Form 1040A or 1040 only if you have a qualifying child.

Name(s) shown on return

Your social security number

Before you begin:

See the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 66a and 66b, to make sure that (a) you can take the EIC and (b) you have a qualifying child.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See back of schedule for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.

Q	ualifying Child Information	С	hild 1	Child 2			
1	Child's name If you have more than two qualifying children, you only have to list two to get the maximum credit.	First name	Last name	First name	Last name		
2	Child's SSN The child must have an SSN as defined on page 44 of the Form 1040A instructions or page 48 of the Form 1040 instructions unless the child was born and died in 2005. If your child was born and died in 2005 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate.						
3	Child's year of birth	Year If born after I and 4b; go to	986, skip lines 4a line 5.	Year If born after and 4b; go to	1986, skip lines 4a 0 line 5.		
	If the child was born before 1987— Was the child under age 24 at the end of 2005 and a student?	Yes. Go to line 5.	No. Continue	Yes. Go to line 5.	No. Continue		
b	Was the child permanently and totally disabled during any part of 2005?	Yes. Continue	No. The child is not a qualifying child.	Yes. Continue	No. The child is not a qualifying child.		
5	Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)						
6	Number of months child lived with you in the United States during 2005 • If the child lived with you for more than half of 2005 but less than 7 months, enter "7."						
	• If the child was born or died in 2005 and your home was the child's home for the entire time he or she was alive during 2005, enter "12."	Do not enter m	months ore than 12 months.	Do not enter m	months nore than 12 months.		



You may also be able to take the additional child tax credit if your child (a) was under age 17 at the end of 2005, and (b) is a U.S. citizen or resident alien. For more details, see the instructions for line 42 of Form 1040A or line 68 of Form 1040.

SCHEDULE F (Form 1040)

Department of the Treasury Internal Revenue Service 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

2005
Attachment
Sequence No. 14

Social security number (SSN) Name of proprietor 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 C Accounting method: (1) Cash D Employer ID number (EIN), if any E Did you "materially participate" in the operation of this business during 2005? If "No," see page F-2 for limit on passive losses. \square Yes \square No Farm Income—Cash Method. Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 11.) Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797. 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. 3 4 4 Sales of livestock, produce, grains, and other products you raised . 5a Cooperative distributions (Form(s) 1099-PATR) . 5a 6a Agricultural program payments (see page F-2) . 6a 6b Taxable amount Commodity Credit Corporation (CCC) loans (see page F-3): a CCC loans reported under election 7a 7с Crop insurance proceeds and Federal crop disaster payments (see page F-3): a Amount received in 2005 8a 8h c If election to defer to 2006 is attached, check here ▶ □ 8d Amount deferred from 2004 9 10 Other income, including Federal and state gasoline or fuel tax credit or refund (see page F-3) Gross income. Add amounts in the right column for lines 3 through 10. If you use the accrual method, enter the amount from Part III, line 51 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 25 Pension and profit-sharing 12 page F-4—also attach Form 4562) plans 13 13 Chemicals 26 Rent or lease (see page F-5): Conservation expenses (see a Vehicles. machinery, 14 26a page F-4) equipment 15 26b Custom hire (machine work) . **b** Other (land, animals, etc.) . 15 Repairs and maintenance . Depreciation and section 179 16 28 28 Seeds and plants . . . expense deduction not claimed 16 elsewhere (see page F-4) . . Storage and warehousing . . 30 30 Supplies . 17 Employee benefit programs other 17 31 than on line 25 31 Taxes . 32 18 Feed 32 Utilities 18 19 33 Fertilizers and lime . . . Veterinary, breeding, and medicine 20 20 Freight and trucking. 34 Other expenses (specify): 34a 21 21 Gasoline, fuel, and oil . . . 34b Insurance (other than health) 22 22 34c 23 Interest: С 23a 34d a Mortgage (paid to banks, etc.) 23b 34e **b** Other Labor hired (less employment credits) 24 34f 35 Total expenses. Add lines 12 through 34f. Net farm profit or (loss). Subtract line 35 from line 11. 36 • If a profit, enter on Form 1040, line 18, and also on Schedule SE, line 1. • If a loss, you must go to line 37. Estates, trusts, and partnerships, see page F-6. If you have a loss, you must check the box that describes your investment in this activity (see page F-6). 37a All investment is at risk. • If you checked 37a, enter the loss on Form 1040, line 18, and also on Schedule SE, line 1. **37b** Some investment is not at risk. • If you checked 37b, you must attach Form 6198. Your loss may be limited.

Schedule F (Form 1040) 2005 Page 2

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

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

38	Sales of livestock, produce, grains, and other products				38	
39a	Cooperative distributions (Form(s) 1099-PATR) 39a		39b	Taxable amount	39b	
40a	Agricultural program payments		40b	Taxable amount	40b	
41	Commodity Credit Corporation (CCC) loans:					
а	CCC loans reported under election				41a	
b	CCC loans forfeited		41c	Taxable amount	41c	
42	Crop insurance proceeds				42	
43	Custom hire (machine work) income				43	
44	Other income, including Federal and state gasoline or fuel tax credit or refu		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	9 from	line 48	*	50	
51	Gross income. Subtract line 50 from line 45. Enter the result here and on F	Part I, li	ne 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 and on Part I, line 11.

Part IV Principal Agricultural Activity Codes



File Schedule C (Form 1040) or Schedule C-EZ (Form 1040) instead of Schedule F if (a) your principal source of income is from providing

agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis, or **(b)** you are engaged in the business of breeding, raising, and caring for dogs, cats, or other pet animals.

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

Select the code that best identifies your primary farming activity and enter it on page 1, line B.

Crop Production

111100 Oilseed and grain farming111210 Vegetable and melon farming

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

Beef cattle ranching and farming

Animal Production

112111

	3 3
112112	Cattle feedlots
112120	Dairy cattle and milk production
112210	Hog and pig farming
112300	Poultry and egg production
112400	Sheep and goat farming
112510	Animal aquaculture
112900	Other animal production

Forestry and Logging

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

Schedule R (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Credit for the Elderly or the Disabled

► Attach to Form 1040.

► See Instructions for Schedule R (Form 1040).

OMB No. 1545-0074

2005

Attachment
Sequence No. 16

Name(s) shown on Form 1040

Your social security number

You may be able to take the	s credit and redu	ice your tax if by the end of 2005:	
• You were age 65 or olde		ere under age 65, you retired on permanent and total disability beived taxable disability income.	y, and
But you must also meet of	er tests. See pag	ge R-1.	
In most cases, the IR	can figure the cr	redit for you. See page R-1.	
Part I Check the Box	or Your Filing S	tatus and Age	
If your filing status is:	And by the e	end of 2005: Check only	one box
Single, Head of household, or Qualifying widow(er)	1 You were	65 or older	
Qualifying widow(ei)	2 You were	under 65 and you retired on permanent and total disability 2	Ш
	3 Both spou	uses were 65 or older	
		ouses were under 65, but only one spouse retired on and total disability	
Married filing jointly		uses were under 65, and both retired on permanent and total	
		se was 65 or older, and the other spouse was under 65 and permanent and total disability	
		se was 65 or older, and the other spouse was under 65 and d on permanent and total disability	
Married filing separately		65 or older and you lived apart from your spouse for all of	
separately		under 65, you retired on permanent and total disability, and apart from your spouse for all of 2005 9	
Did you check box 1, 3, 7,	es	Part II and complete Part III on back.	
	o — Con	nplete Parts II and III.	
Part II Statement of P	rmanent and Tot	tal Disability (Complete only if you checked box 2, 4, 5, 6, or 9	9 above.)
If: 1 You filed a physician	statement for the	his disability for 1983 or an earlier year, or you filed or got a your physician signed line B on the statement, and	
2 Due to your continued in 2005, check this b		on, you were unable to engage in any substantial gainful activity	y ▶ □

keep the statement for your records.

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

• If you did not check this box, have your physician complete the statement on page R-4. You must

Pai	Figure Your Credit	
10	If you checked (in Part I): Enter: Box 1, 2, 4, or 7 \$5,000 Box 3, 5, or 6 \$7,500 Box 8 or 9 \$3,750	10
	Did you check box 2, 4, 5, 6, or 9 in Part I? Yes You must complete line 11. Enter the amount from line 10 on line 12 and go to line 13.	
11	 If you checked (in Part I): Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. Box 2, 4, or 9, enter your taxable disability income. Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total. For more details on what to include on line 11, see page R-3. 	11
12	If you completed line 11, enter the smaller of line 10 or line 11; all others, enter the amount from line 10	12
13	Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2005.	
а	Nontaxable part of social security benefits and Nontaxable part of railroad retirement benefits treated as social security (see page R-3).	
b	Nontaxable veterans' pensions and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see page R-3).	
	Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c	
	line 38	
	Box 1 or 2 \$7,500 Box 3, 4, 5, 6, or 7 \$10,000 Box 8 or 9 \$5,000	
16 17	Subtract line 15 from line 14. If zero or less, enter -0	
18	Add lines 13c and 17	18
19 20	Subtract line 18 from line 12. If zero or less, stop ; you cannot take the credit. Otherwise, go to line 20	19 20
21 22	Enter the amount from Form 1040, line 46	23
2324		20
	on Form 1040, line 49	24

SCHEDULE SE

(Form 1040)

Self-Employment Tax

OMB No. 1545-0074 Attachment Sequence No.

Department of the Treasury

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

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

Social security number of person with self-employment income ▶

Who Must File Schedule SE

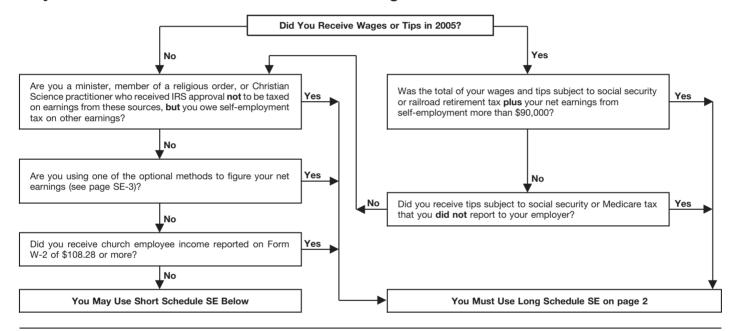
You must file Schedule SE if:

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

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

Exception. If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361 and received IRS approval not to be taxed on those earnings, do not file Schedule SE. Instead, write "Exempt-Form 4361" on Form 1040, line 58.

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



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

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1	
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report	2	
3	Combine lines 1 and 2	3	
4	Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax	4	
5	Self-employment tax. If the amount on line 4 is:		
	• \$90,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 58.	5	
	 More than \$90,000, multiply line 4 by 2.9% (.029). Then, add \$11,160.00 to the result. Enter the total here and on Form 1040, line 58. 		
6	Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 27		

chedule SE (Form 1040) 2005 Attachment Sequence No. 17 Page 2

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

Social security number of person with self-employment income

Section B—Long Schedule SE

Part I	Self-Employ	yment Tax

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

Α	If you are a minister, member of a religious order, or Christian Science practitioner and you filed had \$400 or more of other net earnings from self-employment, check here and continue with Pa			
1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note. Skip this line if you use the farm optional method (see page SE-4)	1		
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report. Note. Skip this line if you use the nonfarm optional method (see page SE-4)	2		
3	Combine lines 1 and 2	3		
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3	4a		
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b		
С	Combine lines 4a and 4b. If less than \$400, stop ; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income , enter -0- and continue	4c		
5a	Enter your church employee income from Form W-2. See page SE-1 for definition of church employee income			
b	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0	5b		
6	Net earnings from self-employment. Add lines 4c and 5b	6		
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2005	7	90,000	00
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$90,000 or more, skip lines 8b through 10, and go to line 11			
b	Unreported tips subject to social security tax (from Form 4137, line 9)			
С	Add lines 8a and 8b	8c		
9	Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . >	9		
10	Multiply the smaller of line 6 or line 9 by 12.4% (.124)	10		
11	Multiply line 6 by 2.9% (.029)	11		
12	Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 58	12		
13	Deduction for one-half of self-employment tax. Multiply line 12 by			
	50% (.5). Enter the result here and on Form 1040, line 27 13			
Par	t II Optional Methods To Figure Net Earnings (see page SE-3)			
	Optional Method. You may use this method only if (a) your gross farm income¹ was not more \$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 (%) of gross farm income¹ (not less than zero) or \$1,600. Also include this amount on line 4b above	15		
than	farm Optional Method. You may use this method only if (a) your net nonfarm profits³ were less \$1,733 and also less than 72.189% of your gross nonfarm income⁴ and (b) you had net earnings self-employment of at least \$400 in 2 of the prior 3 years.			
Cau	tion. You may use this method no more than five times.			
16	Subtract line 15 from line 14	16		
17	Enter the smaller of: two-thirds (%) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above	17		
¹ Fror	n Sch. F, line 11, and Sch. K-1 (Form 1065), 3 From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1044), and 5 P. K-1 (Form 1065).	065), bo	ox 14, code A; an	d

Sch. K-1 (Form 1065-B), box 9.

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

⁴From 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.

OMB No. 1545-0074

Social security number

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

Occupation in which you incurred expenses

Attachment Sequence No. **54**

		Column A			Column B			
Step	o 1 Enter Your Expenses	_	Other Than Meals and Entertainment		Meals and Entertainment			
1	Vehicle expense from line 22c or line 29. (Rural mail carriers: Se instructions.)	e 1						
2	Parking fees, tolls, and transportation, including train, bus, etc., the did not involve overnight travel or commuting to and from work							
3	Travel expense while away from home overnight, including lodging airplane, car rental, etc. Do not include meals and entertainment							
4	Business expenses not included on lines 1 through 3. Do not include meals and entertainment	ot4						
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	ne 6						
	Note: If you were not reimbursed for any expenses in Step 1	, skip li	ne 7 and enter the	amount	from line 6 on l	ine 8.		
Step 7	Enter Reimbursements Received From Your Employer Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursement	ot ts	r Expenses Liste	ed in Ste	p 1			
	reported under code "L" in box 12 of your Form W-2 (seinstructions)	ee . 7						
Step	o 3 Figure Expenses To Deduct on Schedule A (Form	1040)						
8	Subtract line 7 from line 6. If zero or less, enter -0 However, line 7 is greater than line 6 in Column A, report the excess a income on Form 1040, line 7	I						
	Note: If both columns of line 8 are zero, you cannot deduce employee business expenses. Stop here and attach Form 2106 a your return.							
9	In Column A, enter the amount from line 8. In Column B, multip line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply mean expenses incurred while away from home on business by 70% (.70 instead of 50%. For details, see instructions.)	of al						
10	Add the amounts on line 9 of both columns and enter the total h Schedule A (Form 1040), line 20. (Reservists, qualified perform local government officials, and individuals with disabilities: See the on where to enter the total)	ning artis	sts, fee-basis state	or				

Form 2106 (2005) Page **2**

Par									
	tion A—General Information claiming vehicle expenses.)	(You	must complete this	section if you		(a) Vehicle 1		(b) Vehicl	le 2
11	Enter the date the vehicle was p	laced	in service		11	/ /		/	/
12	Total miles the vehicle was drive				12	r	niles	,	miles
13	Business miles included on line				13		niles		miles
14	Percent of business use. Divide				14		%		<u> </u>
15	Average daily roundtrip commut		•		15	r	niles		miles
		_			16		niles		miles
16 17	Commuting miles included on li Other miles. Add lines 13 and 1				17		niles		miles
17						ı			
18	Do you (or your spouse) have a								∐ No
19 20	Was your vehicle available for p								∐ No
21	Do you have evidence to support if "Yes," is the evidence written	rt your	deductions				•	. ∐ Yes . ∐ Yes	∐ No □ No
	tion B—Standard Mileage Rate								
	Multiply business miles driven b	•			22a		10 00	otion or occur	511 0.7
zza b	Multiply business miles driven a								
	Add lines 22a and 22b. Enter th	e resul	t here and on line 1	3 ψ (.463)	220		22c		\Box
	tion C—Actual Expenses	0 10001		hicle 1	• •			hicle 2	
			(a) ve			\	b) ve	IIIOIG Z	\neg
23	Gasoline, oil, repairs, vehicle	23							
	insurance, etc.	24a							
	Vehicle rentals			-					
	Inclusion amount (see instructions) .	24b			T				
С	Subtract line 24b from line 24a .	24c							+-
25	Value of employer-provided								
	vehicle (applies only if 100% of								
	annual lease value was included								
	on Form W-2—see instructions)	25							
26	Add lines 23, 24c, and 25	26							
27	Multiply line 26 by the								
	percentage on line 14	27							
28	Depreciation (see instructions) .	28							
29	Add lines 27 and 28. Enter total								
	here and on line 1	29							
Sec	tion D—Depreciation of Vehicles	(Use t	his section only if you	owned the vehic	le and	are completing	Section	on C for the ve	hicle.)
			(a) Ve	hicle 1		(b) Ve	hicle 2	
30	Enter cost or other basis (see								
	instructions)	30							
31	Enter section 179 deduction								
0.	(see instructions)	31							
32	Multiply line 30 by line 14 (see								
-	instructions if you claimed the								
	section 179 deduction or								
	special allowance)	32							
22	Enter depreciation method and			-					
33	percentage (see instructions) .	33							
0.4									op
34	Multiply line 32 by the percentage on line 33 (see instructions)	34							
0.5	,	35							+-
35	Add lines 31 and 34	33							
36	Enter the applicable limit explained in the line 36 instructions	36							
37	Multiply line 36 by the								
	percentage on line 14	37							
38	Enter the smaller of line 35 or line 37. If you skipped lines 36 and 37, enter the amount								
	from line 35. Also enter this amount on line 28 above	38							

2106-EZ

Unreimbursed Employee Business Expenses

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99)

► Attach to Form 1040.

200:	5
Attachment	54Δ

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

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

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You do not get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2005.

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

Pai	t I Figure Your Expenses
1	Vehicle expense using the standard mileage rate. Complete Part II and then go to line 1a below.
а	Multiply business miles driven before September 1, 2005, by 40.5¢ (.405)
b	Multiply business miles driven after August 31, 2005, by 48.5¢ (.485)
С	Add lines 1a and 1b
2	Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment
4	Business expenses not included on lines 1c through 3. Do not include meals and entertainment
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 1c through 5. Enter here and on Schedule A (Form 1040), line 20. (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)
Par	
7	When did you place your vehicle in service for business use? (month, day, year) ▶ /
8	Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used your vehicle for:
	a Business b Commuting (see instructions) c Other
9	Do you (or your spouse) have another vehicle available for personal use?
10	Was your vehicle available for personal use during off-duty hours?
11a	Do you have evidence to support your deduction?
b	If "Yes," is the evidence written?

	RRECTED	(99)		
Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0145	Notice to Shareholder of Long-Term Capital		
	20 05	For calendar year 2005, or othe regulated investment compa real estate investment to	ny (RIĆ) or the rust (REIT)	
	Form 2439	beginning, 2005, and ending, 20		
Identification number of RIC or REIT	1a Total undistributed I	ong-term capital gains	Сору А	
Shareholder's identifying number	1b Unrecaptured secti	on 1250 gain	Attach to Form 1120-RIC or Form 1120-REIT	
Shareholder's name, address, and ZIP code	1c Section 1202 gain	1d Collectibles (28%) gain	0110111112011211	
	2 Tax paid by the RIG	C or REIT on the box 1a gains	For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D.	

Cat. No. 11858E

Department of the Treasury - Internal Revenue Service

Child and Dependent Care Expenses

► Attach to Form 1040.

Department of the Treasury Internal Revenue Service (99)

Name(s) shown on Form 1040

► See separate instructions.

OMB No. 1545-0074	
2005	
Attachment	
Sequence No. 21	

Your social security number

			6.11	0 1	5 (1 111			
,		ed to understand the	ŭ			n page 1		
Dependent Ca				ng Persor				ed Expen
		nizations Who Prove space, use the bott			nust complet	te this pa	rt.	
(a) Care provid name	er's	(number, street, apt	(b) Address . no., city, state, a	and ZIP code)		entifying num SSN or EIN)		Amount paid instructions)
	-							
	-							
		you receive nt care benefits?	No Yes		→ Complete → Complete	-		xt.
ution. If the care	was provic	led in your home, you n	nay owe emplo	oyment taxe	s. See the inst	ructions fo	or Form 1040,	line 62.
		and Dependent Car						
! Information a		ualifying person(s). If	you have mo					
Firs	, ,	alifying person's name	Last	(b)	Qualifying persor security numb		incurred and pa	expenses you aid in 2005 for d in column (a)
person or \$6,	000 for two	mn (c) of line 2. Do not or more persons. If you	completed P	art III, enter				
						4		
	• •	nter your spouse's earn	•	•		ent 5		
Enter the sm		•				6		
		orm 1040, line 38	7	<u> </u>				
		nal amount shown belo			ount on line 7			
If line 7			If line 7					
Over	But not over	Decimal amount is	Over	But not over	Decimal amount is			
\$0-	— 15,000	.35	\$29,000-	-31,000	.27			
15,000-	— 17,000	.34	31,000-	-33,000	.26			
•	— 19,000	.33	•	-35,000	.25	8		× .
	-21,000	.32	•	-37,000	.24			
	-23,000	.31	•	-39,000	.23			
-	— 25,000	.30		-41,000 42,000	.22			
	—27,000 —29,000	.29 .28	•	–43,000 –No limit	.21 .20			
Multiply line	6 by the de	cimal amount on line 8	3. If you paid :	2004 expen	ses in 2005. s	see		
the instructio	-					9		
Enter the am	ount from F	orm 1040, line 46, min	us any amour	nt on Form	1040, line 47 .	. 10		
	nild and de	pendent care expens	•					

Form 2441 (2005) Page **2**

Pai	rt III Dependent Care Benefits		
12	Enter the total amount of dependent care benefits you received in 2005. Amounts you		
	received as an employee should be shown in box 10 of your Form(s) W-2. Do not include		
	amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner,		
	include amounts you received under a dependent care assistance program from your sole		
	proprietorship or partnership	12	
13	Enter the amount forfeited or carried forward to 2006, if any (see the instructions)	13	
14	Subtract line 13 from line 12	14	
15	Enter the total amount of qualified expenses incurred		
	in 2005 for the care of the qualifying person(s) 15		
16	Enter the smaller of line 14 or 15		
17	Enter your earned income. See instructions		
18	Enter the amount shown below that applies		
	to you.		
	If married filing jointly, enter your spouse's earned income (if your spouse)		
	was a student or was disabled, see the		
	instructions for line 5).		
	• If married filing separately, see the		
	instructions for the amount to enter.		
	All others, enter the amount from line 17.		
19	Enter the smallest of line 16, 17, or 18		
20	Enter the amount from line 12 that you received from your sole proprietorship or		
	partnership. If you did not receive any such amounts, enter -0	20	
21	Subtract line 20 from line 14		
22	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your		
	spouse's earned income on line 18)	22	
23	Deductible benefits. Enter the smallest of line 19, 20, or 22. Also, include this amount		
	on the appropriate line(s) of your return (see the instructions)	23	
24	Enter the smaller of line 19 or 22		
25	Enter the amount from line 23		
26	Excluded benefits. Subtract line 25 from line 24. If zero or less, enter -0	26	
27	Taxable benefits. Subtract line 26 from line 21. If zero or less, enter -0 Also, include		
	this amount on Form 1040, line 7. On the dotted line next to line 7, enter "DCB"	27	
	To claim the child and dependent care		
	credit, complete lines 28-32 below.		
	Γ-1 Φ0 000 /Φ0 000 if t	28	
28	Enter \$3,000 (\$6,000 if two or more qualifying persons)	29	
29	Add lines 23 and 26		
30	Subtract line 29 from line 28. If zero or less, stop . You cannot take the credit. Exception . If you paid 2004 expenses in 2005, see the instructions for line 9	30	
24	Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on		
31	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

OMB No. 1545-0155

2005

Attachment Sequence No. 52

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return ► Attach to your tax return.

Name	e(s) shown on return	Identifying number
Pa	rt I Current Year Credit	
1	Rehabilitation credit (see instructions for requirements that must be met):	
а	Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation	
	expenditures into account for the tax year in which paid (or, for self-rehabilitated property,	
	when capitalized). See instructions. Note: This election applies to the current tax year and to	
	all later tax years. You may not revoke this election without IRS consent	
	Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown	
L-	(*For property located in the Gulf Opportunity Zone, multiply by applicable percentage in the instructions.):	1b
	Pre-1936 buildings	1c
C	(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 \$	10
_	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9)	1e
2	Energy credit for periods ending before January 1, 2006. Basis of property using solar or geothermal	2
2	energy placed in service during the tax year (see instructions) \$ × 10% (.10) Energy credit for periods ending after December 31, 2005:	
3	Basis of property using geothermal energy placed in service during	
а	the tax year (see instructions) \$	
b	Basis of property using solar illumination or solar energy placed in service	
-	during the tax year (see instructions) \$ ×30% (.30)	
	Qualified fuel cell property (see instructions):	
С	Basis of property installed during the tax	
	year \$×30% (.30)	
d	Kilowatt capacity of property in c	
	above ▶ × \$1,000	
е	Enter the lesser of line 3c or 3d	
_	Qualified microturbine property (see instructions):	
f	Basis of property installed during the tax	
_	year \$	

above. . . . ▶×\$200

h Enter the lesser of line 3f or 3g

4 Qualifying advanced coal project credit for periods ending after August 8, 2005 (see instructions):

\$ × 15% (.15)

Qualifying gasification project credit for periods ending after August 8, 2005 (see instructions). Basis of qualified

Credit from cooperatives. Enter the unused investment credit from cooperatives

b Basis of qualified investment in property other than in **a** above placed

investment in property placed in service during the tax year

i Total. Add lines 3a, 3b, 3e, and 3h

in service during the tax year

c Total. Add lines 4a and 4b

\$ × 20% (.20)

3h

4a

3i

4c

5

6

7

General Business Credit

► See instructions. ► Attach to your tax return. OMB No. 1545-0895 Attachment Sequence No. **22**

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

Identifying number

Part I **Current Year Credit**

1a	Investment credit (Form 3468)	1a		
b	Work opportunity credit (Form 5884)	1b		
С	Welfare-to-work credit (Form 8861)	1c		
d	Credit for increasing research activities (Form 6765)	1d		
е	Low-income housing credit (Form 8586)	1e		
f	Enhanced oil recovery credit (Form 8830)	1f		
g	Disabled access credit (Form 8826)	1g		
h	Renewable electricity production credit (Form 8835, Section A only)	1h		
i	Indian employment credit (Form 8845)	1i		
j	Credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846).	1j		
k	Orphan drug credit (Form 8820)	1k		
- 1	New markets credit (Form 8874)	11		
m	Credit for small employer pension plan startup costs (Form 8881)	1m		
n	Credit for employer-provided child care facilities and services (Form 8882)	1n		
o	Qualified railroad track maintenance credit (Form 8900)	10		
р	Biodiesel and renewable diesel fuels credit (Form 8864)	1p		
a q	Low sulfur diesel fuel production credit (Form 8896)	1q		
r	Distilled spirits credit (Form 8906)	1r		
s	Nonconventional source fuel credit (Form 8907)	1s		
t	Energy efficient home credit (Form 8908)	1t		
u	Alternative motor vehicle credit (Form 8910)	1u		
V	Alternative fuel vehicle refueling property credit (Form 8911).	1v		
w	Credit for contributions to selected community development corporations (Form 8847)	1w		
х	Trans-Alaska pipeline liability fund credit (see instructions)	1x		
V	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1y		
z	Credits for employers affected by Hurricane Katrina, Rita, or Wilma (Form 5884-A)	1z		
_				
2	Current year credit. Add lines 1a through 1z	2		
_				
3	Passive activity credits included on line 2 (see instructions)	3		
4	Subtract line 3 from line 2	4		
•				
5	Passive activity credits allowed for 2005 (see instructions)	5		
•	Tabolito activity croated allowed for 2000 (000 inclination)			
6	Carryforward of general business credit to 2005. See instructions for the schedule to attach	6		
-	2			
7	Carryback of general business credit from 2006 (see instructions)	7		
-				
8	Current year credit. Add lines 4 through 7	8		
For F	Paperwork Reduction Act Notice, see instructions. Cat. No. 12392F		Form 3800 (2	2005)

Form 3800 (2005) Page **2**

Par	t II Allowable Credit			
9	Regular tax before credits (see instructions)	9		
10	Alternative minimum tax (see instructions)	10		
11	Add lines 9 and 10	11		
12a	Foreign tax credit			
	Credits from Form 1040, lines 48 through 54			
С	Possessions tax credit (Form 5735, line 17 or 27)			
d	Nonconventional source fuel credit (Form 8907, line 23)			
е	Other specified credits (see instructions)			
f	Add lines 12a through 12e	12f		
13	Net income tax. Subtract line 12f from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18 .	13		
14	Net regular tax. Subtract line 12f from line 9. If zero or less, enter -0-	-		
15	Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)	-		
16	Tentative minimum tax (see instructions)	-		
		47		
17	Enter the greater of line 15 or line 16	17		
40	Culturat line 17 from line 10. If your outlook outer, 0.	18		
18	Subtract line 17 from line 13. If zero or less, enter -0	10		
19	Credit allowed for the current year. Enter the smaller of line 8 or line 18 here and on Form			
	1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule			
	G, line 2c; or the applicable line of your return. If line 19 is smaller than line 8, see instructions. Individuals, estates, and trusts: See instructions if claiming the research credit. C corporations:			
	See Schedule A if claiming any regular investment credit carryforward and the line 19 instructions			
	if there has been an ownership change, acquisition, or reorganization	19		
Sch	edule A—Additional General Business Credit Allowed by Code Section 38(c)(2)	(Befo	ore Repeal by	the
	Revenue Reconciliation Act of 1990)—Only Applicable to C Corporations	•	, ,	
20	Enter the portion of the credit shown on line 6 that is attributable to the regular investment credit			
20	under section 46 (before amendment by the Revenue Reconciliation Act of 1990)	20		
21	Tentative minimum tax (from line 16)			
22	Multiply line 21 by 25% (.25)	22		
23	Enter the amount from line 18			
24	Enter the portion of the credit shown on line 8 that is not attributable			
	to the regular investment credit under section 46 (before amendment			
	by the Revenue Reconciliation Act of 1990)			
		0.5		
25	Subtract line 24 from line 23. If zero or less, enter -0	25		
26	Subtract line 25 from line 20. If zero or less, enter -0	26		
27	For purposes of this line only, refigure the amount on Form 4626, line			
	10, by using zero on Form 4626, line 6, and enter the result here . 27	_		
00	Mulkiply line 27 by 100/ (10)	28		
28	Multiply line 27 by 10% (.10)	29		
29	Net income tax (from line 13)	30		
30	Subtract line 30 from line 29	31		
31 32	Subtract line 30 from line 29	32		
33	Enter the smallest of line 22, line 26, or line 32	33		
34	Subtract line 33 from line 21	34		
35	Enter the greater of line 15 or line 34	35		
36	Subtract line 35 from line 29. Also enter this amount on line 19 instead of the amount			
	previously figured on that line. Write "Sec. 38(c)(2)" next to your entry on line 19	36		

Moving Expenses

► Attach to Form 1040.

OMB No. 1545-0074

2005

Attachment 63

Department of the Treasury Internal Revenue Service

Name(s) shown on Form 1040

Sequence No. 62

Your social security number

Bet	fore you begin: See the Distance Test and Time Test in the instructions to find out if yo expenses.	u can	deduct your me	oving
	√ See Members of the Armed Forces on back, if applicable.			
1	Transportation and storage of household goods and personal effects (see instructions)	1		
2	Travel (including lodging) from your old home to your new home (see instructions). Do not include the cost of meals	2		
3	Add lines 1 and 2	3		
4	Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is not included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code P	4		
5	Is line 3 more than line 4?			
	No. You cannot deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7.			
	☐ Yes. Moving expense deduction. Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26	5		

General Instructions What's New

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

Purpose of Form

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

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

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

Who Can Deduct Moving Expenses

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



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

Distance Test

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

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

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



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

Distance Test Worksheet

Keep a Copy for Your Records



1.	Number of miles from your old home to your new workplace	miles
2.	Number of miles from your old home to your old workplace	miles
[Subtract line 2 from line 1. If zero or less, enter -0	miles

Credit for Federal Tax Paid on Fuels

OMB No. 1545-0162 Attachment Sequence No. 23

Department of the Treasury Internal Revenue Service

► See the Instructions on page 3.

► Attach this form to your income tax return.

Name (as shown on your income tax return)

Taxpayer identification number

	Caution: • Claims for diesel fuel and kerosene (other t					
	poses on new lines 3e and 4c are made only					
	 Claims on lines 5 and 8 for aviation-grade l 					
	line 14 and the worksheets in the instructions				•).
	There are two credit rates in effect for mos	t fuels during 20	005. The ^ rat	e is applicable	after Sept. 30, 2005.	
1	Nontaxable Use of Gasoline				1	
		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Off-highway business use of gasoline		\$.184/.183*		\$	
b	Use of gasoline on a farm for farming purposes		.184/.183*	}		362
С	Other nontaxable use of gasoline		.184/.183*	J		
2	Nontaxable Use of Aviation Gasoline					
		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Use in commercial aviation (other than foreign trade)		\$.15		\$	354
b	Other nontaxable use		.194/.193*			324
3	Nontaxable Use of Undyed Diesel Fuel					
	Claimant certifies that the diesel fuel did not contain visible					
	Exception. If any of the diesel fuel included in this claim di	id contain visible	evidence of c	lye, attach an e	xplanation; check here	<u>, </u>
	Caution: Claims for diesel fuel used on a farm for farming purposes are made only by the ultimate purchaser on line 3e					
	after September 30, 2005.	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Nontaxable use		\$.244/.243*		\$	360
b	Use in trains, January 1, 2005 – June 30, 2005		.21)		
С	Use in trains, July 1, 2005 – December 31, 2005		.22	}		353
d	Use in certain intercity and local buses		.17			350
е	Use on a farm for farming purposes after Sept. 30, 2005		.243			360
4	Nontaxable Use of Undyed Kerosene (Other Than	Aviation-Gra	de Kerosen	e and Kerose	ne Used in Aviation)
	Claimant certifies that the kerosene did not contain visible					,
	Exception. If any of the kerosene included in this claim dic			ve. attach an ex	planation: check here	• [
	Caution: Claims for kerosene used on a farm for farming			,		İ
	purposes are made only by the ultimate purchaser on line 4c					
	after September 30, 2005. See the instructions for an	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	exception for kerosene used in aviation. Nontaxable use		\$.244/.243*	. ,	\$	346
b	Use in certain intercity and local buses		.17		-	350
	Use on a farm for farming purposes after Sept. 30, 2005		.243			346
5	Nontaxable Use of Aviation-Grade Kerosene Before	re Oct. 1, 200	_			
	Claimant certifies that the aviation-grade kerosene did not	contain visible ev	idence of dve	· · · · · · · · · · · · · · · · · · ·		
	Exception. If any of the aviation-grade kerosene included i	n this claim did	contain visible	evidence of dy	e, attach a detailed	, _
	explanation and check here					. ▶ ∟
	Caution: Line 5 applies to claims for aviation-grade keroser for kerosene used in aviation after September 30, 2005.	ne betore Octobe	er 1, 2005. See	e iine 14 ana the	e worksneets in the insti	ructions
	- Control of the cont	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
2	Use in commercial aviation (other than foreign trade)	(a) Type of use	. ,	(c) Gallons	. ,	1
a	,		\$.175		\$	355
b	Other nontaxable use		.219 .044			369
	Use in foreign trade	Diegol Fred		tion No. 5		377
6	Sales by Registered Ultimate Vendors of Undyed Claimant certifies that it sold the diesel fuel at a tax-exclu-			tion No. ►	war ar had abtained	itton
	consent of the buyer to make the claim. Claimant certifies					itteti

Exception. If any of the diesel fuel included in this claim did contain visible evidence of dye, attach an explanation and check here Caution: Registered ultimate vendors cannot make claims for diesel fuel sold for use on a farm for farming purposes after Sept. 30, 2005. (a) Type of use

360

350

(d) Amount of credit (e) CRN

b Use by a state or local government

c Use in certain intercity and local buses

a Use on a farm for farming purposes before Oct. 1, 2005

(c) Gallons

(b) Rate

\$.244

.17

.244/.243*

Page 2 Form 4136 (2005)

Sales by Registered Ultimate Vendors of Undved Kerosene (Other Than Aviation-Grade Kerosene and Kerosene Used in Aviation) Registration No. ▶ Claimant certifies that it sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the kerosene did not contain visible evidence of dye. Exception. If any of the kerosene included in this claim did contain visible evidence of dye, attach an explanation and check here Caution: Registered ultimate vendors cannot make claims for kerosene sold for use on a farm for farming purposes after September 30, 2005. (a) Type of use (b) Rate (c) Gallons (d) Amount of credit (e) CRN a Use on a farm for farming purposes before Oct. 1, 2005 \$ 244 Use by a state or local government .244/.243* 346 .244/.243* Sales from a blocked pump d Use in certain intercity and local buses 350 .17 Sales by Registered Ultimate Vendors of Aviation-Grade Kerosene before Oct. 1, 2005 Reg. No. ▶ Claimant sold the aviation-grade kerosene at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to make the claim. Caution: Line 8 applies to claims for aviation-grade kerosene before October 1, 2005. See line 14 and the worksheets in the instructions for sales of kerosene for use in aviation after September 30, 2005. (a) Type of use (c) Gallons (d) Amount of credit (e) CRN (b) Rate a Use in commercial aviation (other than foreign trade) \$ \$.175 355 Other nontaxable use .219 Use on a farm for farming purposes .219 369 d Use by a state or local government .219 Sales by Registered Ultimate Vendors of Gasoline Registration No. ▶ Claimant sold the gasoline at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to make the claim; and obtained an unexpired certificate from the buyer and has no reason to believe any information in the certificate is false. See the instructions for additional information to be submitted. (b) Rate (c) Gallons (d) Amount of credit (e) CRN a Use by a nonprofit educational organization \$.184/.183* \$ 362 **b** Use by a state or local government .184/.183* Sales by Registered Ultimate Vendors of Aviation Gasoline Registration No. ▶ Claimant sold the aviation gasoline at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to make the claim; and obtained an unexpired certificate from the buyer and has no reason to believe any information in the certificate is false. See the instructions for additional information to be submitted (d) Amount of credit (e) CRN (c) Gallons (b) Rate a Use by a nonprofit educational organization \$.194/.193 \$ 324 **b** Use by a state or local government .194/.193* Nontaxable Use of Liquefied Petroleum Gas (LPG) (d) Amount of credit (a) Type of use (b) Rate (c) Gallons (e) CRN a Use in certain intercity and local buses \$.062 \$ 352 361 .136 Use in qualified local buses or school buses Other nontaxable use .136 395 **Alcohol Fuel Mixture Credit** Registration No. ▶ Claimant produced an alcohol fuel mixture by mixing taxable fuel with alcohol. The alcohol fuel mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant.

		(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
а	Alcohol fuel mixtures containing ethanol	\$.51		\$		393
b	Alcohol fuel mixtures containing alcohol (other than ethanol)	.60				394
	D' P LAC A P					

13 **Biodiesel Mixture Credit** Registration No. ▶

Claimant produced a biodiesel mixture by mixing diesel fuel with biodiesel. The biodiesel mixture was sold by the claimant to any person for use as fuel or was used as a fuel by the claimant. Claimant has a certificate from the producer or importer of the biodiesel which identifies the percentage of biodiesel and agri-biodiesel in the product, and has no reason to believe the information is false. See the instructions for line 13 to see if you must attach the certificate.

		(b) Rate	(c) Gallons	(d) Amount of c	redit	(e) CRN
а	Biodiesel (other than agri-biodiesel) mixtures	\$.50		\$		388
b	Agri-biodiesel mixtures	1.00				390

14	Kerosene For Use in Aviation After September 30, 2005. See the instruction	ons for worksheets	s to figure the amo	ount o	of credit.
			(d) Amount of ci	redit	(e) CRN

a Use in commercial aviation (other than foreign trade) 355 369 **b** Sales by registered ultimate vendors Total income tax credit claimed. Add lines 1 through 14, column (d). Enter here and on

Form 1040, line 70 (also check box b on line 70); Form 1120, line 32f(2); Form 1120-A, line 28f(2); Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns.

15

(Rev. January 2006) Department of the Treasury Internal Revenue Service

Depreciation and Amortization(Including Information on Listed Property)

 OMB No. 1545-0172

205
Attachment
Sequence No. 67

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Pai			ertain Property Un sted property, comp			u complete Part	: <i>I.</i>	
1	Maximum amount S	See the instruc	tions for a higher limit	for certain bus	sinesses	·	1	\$105,000
2			placed in service (se				2	
3			perty before reduction				3	\$420,000
4			ine 3 from line 2. If ze				4	Ţ . <u></u>
5			ract line 4 from line 1.				-	
3	separately, see inst					_	5	
		Description of pro		(b) Cost (busines		(c) Elected cos	-	
6							$\neg \neg$	
7	Listed property Ent	er the amoun	t from line 29		7			
8			property. Add amoun			and 7	8	
9			naller of line 5 or line	,			9	
10			n from line 13 of your				10	
11			maller of business incom					
12			Add lines 9 and 10, b				12	
13			2006. Add lines 9 and					
			w for listed property.					
Par						t include listed pr	opert	y.) (See instructions.)
14	Special allowance for	oortoin airorafi	, certain property with a	long production	on poriod	and qualified NVI		,
14			ed property) placed in s				14	
15	Property subject to						15	
16	Other depreciation	٠,,	. ,				16	
Par			(Do not include list					
				Section A	(, , , , , , , , , , , , , , , , , , , ,		
17 18	If you are electing to general asset accou	o group any a unts, check he		ce during the	tax year	into one or more	17	
	Section B—		d in Service During 2	2005 Tax Yea	r Using t	ne General Depre	eciatio	on 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) Conve	ntion (f) Metho	d	(g) Depreciation deduction
19a	3-year property							
b	5-year property							
С	7-year property							
d	10-year property							
е	15-year property							
f	20-year property							
g	25-year property			25 yrs.		5/L		
h	Residential rental			27.5 yrs.	ММ	S/L		
	property			27.5 yrs.	ММ	S/L		
i	Nonresidential real			39 yrs.	ММ	S/L		
•	property				ММ	S/L		
		ssets Placed	in Service During 20	05 Tax Year	Using the		recia	tion System
20a	Class life					S/L		-
	12-year			12 yrs.		S/L		
	40-year			40 yrs.	ММ	S/L		
		see instructi	ons)					
21	Listed property. Ent	`	,				21	
21 22			lines 14 through 17, lir	 nes 10 and 20	in column			
			lines of your return. Pa				22	
23	For assets shown a	bove and place	ced in service during ibutable to section 26	the current ye				

Part V Listed Pr

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.

—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles).

	Do you have evice				-						•	vidence			s 🗆 No
	(a) pe of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	Cos	(d) t or other basis	Bas	(e) sis for de	oreciation vestment	(f) Recovery period	(Met	g) thod/ rention	Depr	(h) eciation luction	Ele secti	(i) ected on 179 cost
25		for certain aircraft service during the													
26		I more than 50					luaiiiieu L	usiriess u	36 (366 1113	ucuona) 23				
20	Troperty used	Thore than 50	% III a qua		usiiiess	use.									
			%												
			% %												
27	Property used	I 50% or less i	,,,		2000 110	٥.									
	1 Topolty used	0070 01 1033 1	%	1	1000 00	·				S/L -					
			%							5/L -					
			%							5/L -					
28	Add amounts	in column (h),			27 Ento	or boro	and or	lino 21	page 1		28				
29		in column (i), I											. 29		
Con	nplete this secti u provided vehicles	ion for vehicles to your employee	s used by a	a sole per the que	proprieto estions in	or, parti Section	ner, or C to see	other "r if you m	eet an exc	eption to	o comple	eting this	section	for those	_
30	during the year (investment mile do not include co	ommuting		a) icle 1		icle 2		c) icle 3	(d Vehic			e) icle 5	Vehic	
31		miles driven durin													
32	Total other pe	ersonal (noncor	mmuting)												
33		en during the y	ear. Add										1		
34		le available for duty hours? .	•	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35	more than 5% of	cle used primar owner or related	person?												
36	use?	cle available for	·												
	wer these ques more than 5%		nine if you	meet a	n excep	otion to				-				oyees w	ho are
37	Do you mainta	ain a written po									uding o	commut	ting,	Yes	No
38	Do you maintair	a written policy a written policy	statement th	nat prohi	ibits pers	sonal us	e of veh	icles, exc	cept comr	nuting,					
39		all use of vehic	=												
40	Do you provid	de more than fi e vehicles, and	ive vehicles	s to you	ur empl	oyees,	obtain	informa	ition fron	n your			oout		
41	Do you meet th	ne requirements of the requirement of the requirements of the requirement of the require	concerning of	qualified	automo	bile der	nonstrat	ion use?	(See inst	truction	s.) .				
Pa	rt VI Amor	tization													
	(a) Description	of costs	Date am	b) ortization gins	1	Amor	c) tizable ount		(d) Cod secti	le	Amort	e) dization od or entage		(f) ortization f this year	or
42	Amortization of	f costs that beg	gins during	your 20	05 tax y	ear (se	e instru	ctions):				-			
						,		ĺ							
43	Amortization of	of costs that be	egan befor	e your	2005 ta	x year.						43			
44		nounts in colur						report.				44			

(Rev. January 2006) Department of the Treasury Internal Revenue Service

Casualties and Thefts

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

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

SECTION A—Personal Use Property (Use this section to report casualties and thefts of property not used in a trade

OMB No. 1545-0177 Sequence No. 26

Name(s) shown on tax return

Identifying number

1	Description of properties (show type, location, and d	ate ac	quired for eac	h pro	perty). Use	e a separa	ate line for e	each property	lost or da	amage
	from the same casualty or theft.									
	Property A									
	Property B									
	Property C									
	Property D									
					1		perties	•		
			Α	_		В	<u> </u>	C	D	1
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 in-									
	surance or other reimbursement you did not claim, or	4								
	you received payment for your loss in a later tax year.	4								
_	Friends to the before and all the first	5								
5	Fair market value before casualty or theft									
6	Fair market value after casualty or theft	6								
U	i all market value arter casualty of their									
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 o	column	s A through [. 10		
11	Enter the smaller of line 10 or \$100. But if the loss a 24, 2005; Hurricane Rita disaster area after Septemb October 22, 2005, and was caused by that particular	er 22,	2005; or Hurri	cane	Wilma dis	aster area	after	. 11		
12	Subtract line 11 from line 10							12		
	Caution: Use only one Form 4684 for lines 13 through									
13	Add the amounts on line 12 of all Forms 4684							. 13		
14								. 14		
15	• If line 14 is more than line 13, enter the difference complete the rest of this section (see instructions).			ule D.	Do not			. 15		
	• If line 14 is less than line 13, enter -0- here and go					1				
	• If line 14 is equal to line 13, enter -0- here. Do no	t comp	lete the rest	of this	section.	J				
16	If line 14 is less than line 13, enter the difference.							. 16		
17	Add the amounts on line 12 of all Forms 4684 on wh	ich you	u entered -0-	on lin	e 11			. 17		
18	Is line 17 less than line 16?									
			, , ,). Estates	and trusts	, enter the			
	Yes. Subtract line 17 from line 16.							18		1
19	Enter 10% of your adjusted gross income from Form				-			. 19		1
20	Subtract line 19 from line 18. If zero or less, enter -0-									
21	Add lines 17 and 20. Also enter the result on Schedule on the "Other deductions" line of your tax return .							t . 21		

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

Identifying number

	TION B—Business and Income-Producin									
Pa	rt I Casualty or Theft Gain or Loss (Use	a sep	parate Part	l tor	each casua	alty o	r theft.)			
22	Description of properties (show type, location, and da aged from the same casualty or theft.	ate acc	quired for each	prope	erty). Use a se	eparate	e line for each	n prope	erty lost or da	am-
	Property A									
	Property B									
	Property C									
	Property D									
						Prop	erties			
		00	Α		В		С		D	
3	Cost or adjusted basis of each property	23								
24	Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3 .	24								
	Note: If line 23 is more than line 24, skip line 25.									
25	Gain from casualty or theft. If line 24 is more than line 23, enter the difference here and on line 32 or line 37, column (c), except as provided in the instructions for line 36. Also, skip lines 26 through 30 for that column. See the instructions for line 4 if line 24 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year.	25								
26	Fair market value before casualty or theft	26								
27	Fair market value after casualty or theft.	27								
8	Subtract line 27 from line 26	28								
9	Enter the smaller of line 23 or line 28	29								
	Note: If the property was totally destroyed by casualty or lost from theft, enter on line 29 the amount from line 23.									
30	Subtract line 24 from line 29. If zero or less, enter -0-	30								
1	Casualty or theft loss. Add the amounts on line 30. Ent				32 or line 37	(see ir	structions).	31		
Pai	t II Summary of Gains and Losses (from	sep	arate Parts	l)	. ,		asualties or the		(c) Gains f	
	(a) Identify casualty or theft				(i) Trade, busi rental or roy property	alty	(ii) Incom producing employee pro	and	casualties or includible in i	
	Casualty or The	ft of	Property H	eld C	ne Year o	r Les	S		Γ	
32					()	()		
					()	()		
3	Totals. Add the amounts on line 32			33	()	()		
84	Combine line 33, columns (b)(i) and (c). Enter the net g is not otherwise required, see instructions						Form 4797	34		
15	Enter the amount from line 33, column (b)(ii) here. Indiv	/iduals	, enter the am	ount fr	om income-pi	roduci	ng property			
	on Schedule A (Form 1040), line 27, and enter the an									
	(Form 1040), line 22. Estates and trusts, partnerships							35		
	Casualty or Theft	OT PI	operty Hei	a ivic	ore Than C	ne Y	ear			
6	Casualty or theft gains from Form 4797, line 32 .					,		36		
7					()	()		
				20	()	1)		
8	Total losses. Add amounts on line 37, columns (b)(i) a	and (b)	(ii)	30	(,	(39		
9	Total gains. Add lines 36 and 37, column (c)							40		
0 1 a	Add amounts on line 38, columns (b)(i) and (b)(ii)							40		
b	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. Enter the amount from line 38, 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									
2	If the loss on line 40 is less than or equal to the gain on (except electing large partnerships), see the note below.							42		
	Note: Partnerships, enter the amount from line 41a, 4 S corporations, enter the amount from line 41a						11.			

Department of the Treasury Internal Revenue Service (99

Sales of Business Property

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

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

OMB No. 1545-0184

20**5**Attachment

Name(s) shown on return Enter the gross proceeds from sales or exchanges reported to you for 2005 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions). Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Part I Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions) (e) Depreciation (f) Cost or other (g) Gain or (loss) (a) Description (b) Date acquired (c) Date sold (d) Gross hasis nlus allowed or Subtract (f) from the allowable since improvements and of property (mo., day, yr.) (mo., day, yr.) sales price sum of (d) and (e) acquisition expense of sale 2 3 3 Gain, if any, from Form 4684, line 42 4 Section 1231 gain from installment sales from Form 6252, line 26 or 37 5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824 6 7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below. Individuals, partners, S corporation shareholders, and 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 the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below. Nonrecaptured net section 1231 losses from prior years (see instructions) 8 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 the Schedule D filed with your return (see instructions), Part I Ordinary Gains and Losses (see instructions) Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less): 11 11 12 Gain, if any, from line 7 or amount from line 8, if applicable 12 13 13 14 Net gain or (loss) from Form 4684, lines 34 and 41a 14 15 Ordinary gain from installment sales from Form 6252, line 25 or 36 15 16 16 Ordinary gain or (loss) from like-kind exchanges from Form 8824 . . . 17 17 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below: If the loss on line 11 includes a loss from Form 4684, line 38, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 27, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 22. Identify as from "Form 4797, line 18a Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a, Enter here and on Form 1040,

33

34

35

Section 179 expense deduction or depreciation allowable in prior years .

Recomputed depreciation (see instructions).

Recapture amount. Subtract line 34 from line 33. See the instructions for where to report

9	(a) Description of section 1245, 1250, 1252, 1254, or 1255 pr	opertv:			(b) Date acquir (mo., day, yr.		(c) Date sold (mo., day, yr.)
	(-,,,,,,,,	-			(IIIO., day, yr.	.)	(IIIO., day, yr.)
A B					+		
С							
D							
	These columns relate to the properties on lines 19A through 19D		Property A	Property B	Property C	;	Property D
0	Gross sales price (Note: See line 1 before completing.)	20					
1	Cost or other basis plus expense of sale	21					
2	Depreciation (or depletion) allowed or allowable	22					
3	Adjusted basis. Subtract line 22 from line 21	23			+		
4	Total gain. Subtract line 23 from line 20	24					
5	If section 1245 property:						
а	Depreciation allowed or allowable from line 22	25a					
b	Enter the smaller of line 24 or 25a	25b					
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26q, except for a corporation subject to section 291.						
а	Additional depreciation after 1975 (see instructions)	26a					
b	Applicable percentage multiplied by the smaller of line 24 or	26b					
С	line 26a (see instructions)	200					
	line 24 is not more than line 26a, skip lines 26d and 26e	26c					
d	Additional depreciation after 1969 and before 1976	26d					
е	Enter the smaller of line 26c or 26d	26e					
f	Section 291 amount (corporations only)	26f					
g	Add lines 26b, 26e, and 26f	26g			+		
7	If section 1252 property: Skip this section if you did not						
	dispose of farmland or if this form is being completed for a						
	partnership (other than an electing large partnership).	27a					
a	Soil, water, and land clearing expenses	27b					
b	Line 27a multiplied by applicable percentage (see instructions) Enter the smaller of line 24 or 27b	27c					
8	If section 1254 property:	210					
а	Intangible drilling and development costs, expenditures for						
	development of mines and other natural deposits, and						
	mining exploration costs (see instructions)	28a					
b	Enter the smaller of line 24 or 28a	28b			-		
9	If section 1255 property:						
а	Applicable percentage of payments excluded from income						
L	under section 126 (see instructions)	29a					
	Enter the smaller of line 24 or 29a (see instructions)	29b	augh D through	lina 20h hafa	ro going to li	no (20
oun	illiary of Part III Gains. Complete property columns	Aun	bugii D tiliougi	Tillle 290 belo	re going to ii	ile (30.
0	Total gains for all properties. Add property columns A through	n D, line	24			30	
1	Add property columns A through D, lines 25b, 26g, 27c, 28b,	and 20	h Enter here and	l on line 13		31	
2	Subtract line 31 from line 30. Enter the portion from casualty of				–		
	other than casualty or theft on Form 4797, line 6			<u> </u>	:	32	
Pā	Recapture Amounts Under Sections 179 (see instructions)	and 2	80F(b)(2) Whe	en Business l	Jse Drops t	o 5	u% or Less
					(a) Section	1	(b) Section 280F(b)(2)

34

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)

OMB No. 1545-0074 Attachment

Department of the Treasury Internal Revenue Service

► Attach to Form 1040. ► See instructions on back. Sequence No. 37 Name(s) shown on Form 1040 Your social security number Employer ID number (EIN), if any Did you actively participate in the operation of this farm during 2005 (see instructions)? Yes No Part I Gross Farm Rental Income—Based on Production. Include amounts converted to cash or the equivalent. Income from production of livestock, produce, grains, and other crops. 2b 2a Cooperative distributions (Form(s) 1099-PATR) 2a **2b** Taxable amount 3b 3a Agricultural program payments (see instructions) 3a **3b** Taxable amount Commodity Credit Corporation (CCC) loans (see instructions): 4a a CCC loans reported under election **b** CCC loans forfeited 4c Taxable amount Crop insurance proceeds and Federal crop disaster payments (see instructions): 5b 5d c If election to defer to 2006 is attached, check here ▶ ☐ 5d Amount deferred from 2004. 6 Other income, including Federal and state gasoline or fuel tax credit or refund (see instructions) Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the Expenses—Farm Rental Property. Do not include personal or living expenses. Part II Car and truck expenses (see 21 Pension and profit-sharing 21 Schedule F instructions). Also plans 8 attach Form 4562 22 Rent or lease: 9 Chemicals a Vehicles, machinery, Conservation expenses (see and equipment (see 10 10 instructions) instructions) 22a 11 22b **b** Other (land, animals, etc.). Custom hire (machine work) 23 Repairs and maintenance Depreciation and section 179 24 24 Seeds and plants . . . expense deduction not 25 claimed elsewhere 12 25 Storage and warehousing. 26 **26** Supplies Employee benefit programs 13 27 27 Taxes other than on line 21 (see 13 28 Schedule F instructions) 28 Utilities 14 14 Feed 29 Veterinary, breeding, and 15 29 Fertilizers and lime . . medicine 15 16 **30** Other expenses 16 Freight and trucking 17 (specify): 17 Gasoline, fuel, and oil . . . 30a 18 Insurance (other than health) . a 30b Interest: b 19 30c 19a a Mortgage (paid to banks, etc.) C 30d 19b **b** Other d 30e Labor hired (less employment 30f credits) (see Schedule F f instructions). . . . 30g 31 31 32 Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter 32 it here and on Schedule E, line 40. If the result is a loss, you must go to line 33 33 If line 32 is a loss, check the box that describes your investment in this activity **33a** All investment is at risk. **33b** \square Some investment is not at risk. You may need to complete Form 8582 to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 33b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on 33c

Investment Interest Expense Deduction

OMB No. 1545-0191

2005

Attachment
Sequence No. 51

Department of the Treasury Internal Revenue Service (99)

► Attach to your tax return.

rvarrio	(a) Shown of return	lucitarying number	
Par	Total Investment Interest Expense		
1	Investment interest expense paid or accrued in 2005 (see instructions)	1	
2	Disallowed investment interest expense from 2004 Form 4952, line 7	2	
3	Total investment interest expense. Add lines 1 and 2	3	
Par	t II Net Investment Income		
4a	Gross income from property held for investment (excluding any net		
	gain from the disposition of property held for investment) 4a	-	
b	Qualified dividends included on line 4a		
С	Subtract line 4b from line 4a	4c	
d	Net gain from the disposition of property held for investment 4d	_	
е	Enter the smaller of line 4d or your net capital gain from the disposition		
	of property held for investment (see instructions)		
f	Subtract line 4e from line 4d	4f	
g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see		
	instructions)	4g	
h	Investment income. Add lines 4c, 4f, and 4g	4h	
5	Investment expenses (see instructions)	5	
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0	6	
Par	t III Investment Interest Expense Deduction		
7	Disallowed investment interest expense to be carried forward to 2006. Subtract line 6 from		
	line 3. If zero or less, enter -0	7	
8	Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions.	8	

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

General Instructions Purpose of Form

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

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

Who Must File

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

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

- Your investment interest expense is not more than your investment income from interest and ordinary dividends minus any qualified dividends.
- You have no other deductible investment expenses.
- You have no disallowed investment interest expense from 2004.

Allocation of Interest Expense

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

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

Specific Instructions

Part I—Total Investment Interest Expense

Line 1

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

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

Investment interest expense does not include any of the following:

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

- Any interest expense that is capitalized, such as construction interest subject to section 263A.
- Interest expense related to tax-exempt interest income under section 265.
- Interest expense, disallowed under section 264, on indebtedness with respect to life insurance, endowment, or annuity contracts issued after June 8, 1997, even if the proceeds were used to purchase any property held for investment.

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

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

Part II—Net Investment Income

Line 4a

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

Tax on Lump-Sum Distributions

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

OMB No. 1545-0193

2005

Attachment
Sequence No. 28

Department of the Treasury
Internal Revenue Service (99)

Name of recipient of distribution

► Attach to Form 1040 or Form 1041.

Identifying number

Par	t I Complete this part to see if you can use Form 4972				
1	Was this a distribution of a plan participant's entire balance (excluding deductible voluntary employee		Yes	No	
	contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (pension,				
	profit-sharing, or stock bonus)? If "No," do not use this form	1			
2	Did you roll over any part of the distribution? If "Yes," do not use this form	2			
3	Was this distribution paid to you as a beneficiary of a plan participant who was born before				
	January 2, 1936?	3			
4	Were you (a) a plan participant who received this distribution, (b) born before January 2, 1936, and (c) a				
	participant in the plan for at least 5 years before the year of the distribution?	4			
	If you answered "No" to both questions 3 and 4, do not use this form.				
5a	a Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," do not use this				
	form for a 2005 distribution from your own plan	5a			
D	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				
Par	t II Complete this part to choose the 20% capital gain election (see instructions)				
6	Capital gain part from Form 1099-R, box 3				
7	Multiply line 6 by 20% (.20)				
	If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the				
	total on Form 1040, line 44, or Form 1041, Schedule G, line 1b, whichever applies.				
Par	t III Complete this part to choose the 10-year tax option (see instructions)				
8	Ordinary income from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter				
_	the taxable amount from Form 1099-R, box 2a				
9	Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996				
10	Total taxable amount. Subtract line 9 from line 8				
11 12	Odiffert detadral value of difficility from 1000 11, box of fillower, effect of				
12	Adjusted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, skip lines 13 through 16, enter this amount on line 17, and go to line 18				
13	Multiply line 12 by 50% (.50), but do not enter more than \$10,000 .				
14	Subtract \$20,000 from line 12. If line 12 is				
	\$20,000 or less, enter -0				
15	Multiply line 14 by 20% (.20)				
16	Minimum distribution allowance. Subtract line 15 from line 13				
17	Subtract line 16 from line 12				
18	Federal estate tax attributable to lump-sum distribution				
19	Subtract line 18 from line 17. If line 11 is zero, skip lines 20 through 22 and go to line 23 19				
20	Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places)				
21	to at least three places)				
22	Subtract line 21 from line 11				
23	Multiply line 19 by 10% (.10)				
24	Tax on amount on line 23. Use the Tax Rate Schedule in the instructions				
25	Multiply line 24 by ten (10). If line 11 is zero, skip lines 26 through 28, enter this amount on line				
-	29, and go to line 30				
26	Multiply line 22 by 10% (.10)				
27	Tax on amount on line 26. Use the Tax Rate Schedule in the				
	instructions				
28	Multiply line 27 by ten (10)				
29	Subtract line 28 from line 25. Multiple recipients, see instructions				
30	Tax on lump-sum distribution. Add lines 7 and 29. Also include this amount in the total on Form 1040, line 44, or Form 1041, Schedule G, line 1b, whichever applies				
	1 orni 1040, iiilo 44, or 1 orni 1041, oorieddie d, iiile 1b, willonever applies				

Department of the Treasury

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

Internal Revenue Service

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

► Attach to Form 1040.

► See separate instructions.

OMB No. 1545-0074

2005

Attachment Sequence No. 29

Your social security number

Home address (number and street), or P.O. box if mail is not delivered to your home Apt. no. Fill in Your Address Only If You Are Filing This Form by Itself and Not City, town or post office, state, and ZIP code If this is an amended With Your Tax Return return, check here ▶ If you only owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 60, without filing Form 5329. See the instructions for Form 1040, line 60. **Additional Tax on Early Distributions** Part I Complete this part if you took a taxable distribution (other than a qualified hurricane 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). Early distributions included in income, For Roth IRA distributions, see instructions Early distributions included on line 1 that are not subject to the additional tax (see instructions). 2 Enter the appropriate exception number from the instructions: 3 Amount subject to additional tax. Subtract line 2 from line 1 4 Additional tax. Enter 10% (.10) of line 3. Include this amount on Form 1040, line 60 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 6 Distributions included on line 5 that are not subject to the additional tax (see instructions) . . . 7 Amount subject to additional tax. Subtract line 6 from line 5 Additional tax. Enter 10% (.10) of line 7. Include this amount on Form 1040, line 60 8 Part III Additional Tax on Excess Contributions to Traditional IRAs Complete this part if you contributed more to your traditional IRAs for 2005 than is allowable or you had an amount on line 17 of your 2004 Form 5329. Enter your excess contributions from line 16 of your 2004 Form 5329 (see instructions). If zero, 9 10 If your traditional IRA contributions for 2005 are less than your 10 maximum allowable contribution, see instructions. Otherwise, enter -0-11 11 2005 traditional IRA distributions included in income (see instructions) 12 2005 distributions of prior year excess contributions (see instructions) 13 13 14 14 Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-. 15 15 Excess contributions for 2005 (see instructions) 16 Total excess contributions. Add lines 14 and 15 Additional tax. Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2005 (including 2005 contributions made in 2006). Include this amount on Form 1040, line 60 17 Additional Tax on Excess Contributions to Roth IRAs Complete this part if you contributed more to your Roth IRAs for 2005 than is allowable or you had an amount on line 25 of your 2004 Form 5329. 18 Enter your excess contributions from line 24 of your 2004 Form 5329 (see instructions). If zero, go to line 23 18 If your Roth IRA contributions for 2005 are less than your maximum 19 allowable contribution, see instructions. Otherwise, enter -0- . . . 20 2005 distributions from your Roth IRAs (see instructions) . . . 21 21 22 Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-23 24 Additional tax. Enter 6% (.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2005 (including 2005 contributions made in 2006). Include this amount on Form 1040, line 60 25

Form 5329 (2005) Page **2**

Pai	rt V	Additional Tax on Excess Contributions to Cov Complete this part if the contributions to your Coverd amount on line 33 of your 2004 Form 5329.		were	more than	is allo	wable or you h	ad an
26	Enter t	he excess contributions from line 32 of your 2004 Forrine 31	m 5329 (see instru	ictions	s). If zero,	26		
27 28 29	maxim 2005 c	ontributions to your Coverdell ESAs for 2005 were less the um allowable contribution, see instructions. Otherwise, endistributions from your Coverdell ESAs (see instructions) nes 27 and 28.	nter -0- 27			29		
30		Add lines 27 and 28						
31	-					31		
32		· · · · · · · · · · · · · · · · · · ·				32		
33	Addition Decem 1040,	onal tax. Enter 6% (.06) of the smaller of line 32 or the aber 31, 2005 (including 2005 contributions made in 200 line 60	value of your Cov 06). Include this ar	erdell moun	ESAs on t on Form	33		
Pai	rt VI	Additional Tax on Excess Contributions to Arc Complete this part if you or your employer contributed had an amount on line 41 of your 2004 Form 5329.		cher M	ISAs for 200	05 tha	n is allowable o	or you
34	Enter t	he excess contributions from line 40 of your 2004 Formine 39	•		s). If zero,	34		
35	maxim	contributions to your Archer MSAs for 2005 are less th um allowable contribution, see instructions. Otherwise, er	nter -0- 35					
36		listributions from your Archer MSAs from Form 8853, lin	10 10 .			07		
37		nes 35 and 36				37 38		
38	-	ear excess contributions. Subtract line 37 from line 34.				39		
39						40		
40 41	Addition Decem	xcess contributions. Add lines 38 and 39	06). Include this ar	rcher moun	MSAs on t on Form	41		
Pai	t VII	Additional Tax on Excess Contributions to Heat Complete this part if you, someone on your behat HSAs for 2005 than is allowable or you had an an	llf, or your emplo	oyer o	contributed			
42	Enter t	he excess contributions from line 42 of your 2004 Form	n 5329. If zero, go	to lin	e 47	42		
43		If the contributions to your HSAs for 2005 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0						
44	2005 di	stributions from your HSAs from Form 8889, line 14	44			4		
45		nes 43 and 44				45		
46	-	ear excess contributions. Subtract line 45 from line 42.				46		
47						47		-
48						48		
49		nal tax. Enter 6% (.06) of the smaller of line 48 or the value on 2005 contributions made in 2006). Include this amount on I				49		
Par	t VIII	Additional Tax on Excess Accumulation in Qua Complete this part if you did not receive the minimum	alified Retireme	nt Pl	ans (Includ	ding I		
50	Minim	um required distribution for 2005 (see instructions) .	· · · · · · · · · · · · · · · · · · ·			50	·	
51	Amount actually distributed to you in 2005					51		
52	Subtract line 51 from line 50. If zero or less, enter -0-					52		
53	Additi	onal tax. Enter 50% (.50) of line 52. Include this amour				53		
Sig	nature.	Complete only if you are filing this form by itself						
Ple Sig Her		Under penalties of perjury, I declare that I have examined this form, incluand belief, it is true, correct, and complete. Declaration of preparer (other	uding accompanying scl er than taxpayer) is base	hedulesed on all	s and statement information of v	s, and to which pr	the best of my kno eparer has any knov	wledge vledge.
		Your signature Preparer's	Date	Che	Date ck if self-	Prepa	arer's SSN or PTIN	
Paid		signature			oloyed \Box			
	parer's Only	Firm's name (or yours if self-employed),			EIN	1		
	,	address, and ZIP code			Phone no.	()	

5884

Work Opportunity Credit

OMB No. 1545-0219

2005

Attachment
Sequence No. 77

Department of the Treasury Internal Revenue Service

► Attach to your tax return.

Identifying number Name(s) shown on return Part I Current Year Credit (Members of a controlled group, see instructions.) Enter the total qualified first-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who began work for you before the applicable date in the instructions, are certified (if required) as members of a targeted group, and: Worked for you at least 120 hours but fewer than 400 hours \$ $\times 25\%$ (.25) 1a 1b 2 Add lines 1a and 1b. You must subtract this amount from your deduction for salaries and wages 2 3 Work If you are a-Then enter the total of the current year credits fromopportunity a Shareholder . Schedule K-1 (Form 1120S), box 13, code F, G, or J credits from **b** Partner . . Schedule K-1 (Form 1065), box 15, code F, G, or J. 3 pass-through c Beneficiary . . Schedule K-1 (Form 1041), box 13, code F . . . entities: d Patron . . . Written statement from cooperative . . . Current vear credit. Add lines 2 and 3. (S corporations, partnerships, estates, trusts. cooperatives, regulated investment companies, and real estate investment trusts, see Allowable Credit (See Who must file Form 3800 to find out if you complete Part II or file Form 3800.) Regular tax before credits: Individuals. Enter the amount from Form 1040, line 44 Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, 5 • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return Alternative minimum tax: Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14 6 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 7 7 8a **b** Credits from Form 1040, lines 48 through 54 c Possessions tax credit (Form 5735, line 17 or 27) d Nonconventional source fuel credit (Form 8907, line 23) 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 10 Net regular tax. Subtract line 8f from line 5. If zero or less, enter -0-11 Enter 25% (.25) of the excess, if any, of line 10 over \$25,000 (see instructions) 11 12 Tentative minimum tax (see instructions) 13 Enter the greater of line 11 or line 12 13 14 14

Credit allowed for the current year. Enter the **smaller** of line 4 or line 14 here and on Form 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 14 is smaller than line 4, see instructions

15

(January 2006) Department of the Treasury Internal Revenue Service Name(s) shown on return

Credits for Employers Affected by Hurricane Katrina, Rita, or Wilma

► Attach to your tax return.

OMB No. 1545-1978

Attachment

Identifying number

Sequence No. 77A

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

Alternative Minimum Tax—Individuals

► See separate instructions.

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2005

Attachment Sequence No. 32

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

Your social security number

Par	Alternative Minimum Taxable Income (See instructions for how to complete	ete e	ach line.)	
1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 (minus any amount on Form			
	8914, line 2), and go to line 2. Otherwise, enter the amount from Form 1040, line 38 (minus any amount			
	on Form 8914, line 2), and go to line 7. (If less than zero, enter as a negative amount.)	1		
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2½% of Form 1040, line 38 .	2		
3	Taxes from Schedule A (Form 1040), line 9	3		
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	4		
5	Miscellaneous deductions from Schedule A (Form 1040), line 26	5		
6	If Form 1040, line 38, is over \$145,950 (over \$72,975 if married filing separately), enter the amount from			
	line 9 of the Itemized Deductions Worksheet on page A-9 of the Instructions for Schedules A & B			
	(Form 1040)	6	()
7	Tax refund from Form 1040, line 10 or line 21	7	()
8	Investment interest expense (difference between regular tax and AMT)	8		
9	Depletion (difference between regular tax and AMT)	9		
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10		
11	Interest from specified private activity bonds exempt from the regular tax	11		
12	Qualified small business stock (7% of gain excluded under section 1202)	12		
13	Exercise of incentive stock options (excess of AMT income over regular tax income)	13		
14	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	14		
15	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	15		
16	Disposition of property (difference between AMT and regular tax gain or loss)	16		
17	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	17		
18	Passive activities (difference between AMT and regular tax income or loss)	18		
19	Loss limitations (difference between AMT and regular tax income or loss)	19		
20	Circulation costs (difference between regular tax and AMT)	20		
21	Long-term contracts (difference between AMT and regular tax income)	21		
22	Mining costs (difference between regular tax and AMT)	22		
23	Research and experimental costs (difference between regular tax and AMT)	23	,	<u></u>
24	Income from certain installment sales before January 1, 1987	24	()
25	Intangible drilling costs preference	25		
26	Other adjustments, including income-based related adjustments	26	,	
27	Alternative tax net operating loss deduction	27	(
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$191,000, see page 7 of the instructions.)	28		
Par	t II Alternative Minimum Tax			
29	Exemption. (If this form is for a child under age 14, see page 7 of the instructions.)			
	AND line 28 is THEN enter on			
	IF your filing status is not over line 29			
	Single or head of household \$112,500 \$40,250			
	Married filing jointly or qualifying widow(er)	29		
	Married filing separately			
	If line 28 is over the amount shown above for your filing status, see page 7 of the instructions.			
30	Subtract line 29 from line 28. If zero or less, enter -0- here and on lines 33 and 35 and stop here	30		
31	 If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured 			
	for the AMT, if necessary), complete Part III on the back and enter the amount from line 55 here.	0.4		
	 All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). 	31		
	Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.	20		
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 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040,			
	line 47). If you used Schedule J to figure your tax, the amount for line 44 of Form 1040 must be refigured without using Schedule J (see page 9 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	34		
00	1040, line 45	35		

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

Part III Tax Computation Using Maximum Capital Gains Rates

36	Enter the amount from Form 6251, line 30		36	5	
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see page 9 of the instructions)	37			
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see page 9 of the instructions)	38			
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary)	39			
40	Enter the smaller of line 36 or line 39	40			
41	Subtract line 40 from line 36		4	ı	
42	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multi Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married result			2	
43	Enter: • \$59,400 if married filing jointly or qualifying widow(er), • \$29,700 if single or married filing separately, or • \$39,800 if head of household.	43			
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0	44			
45	Subtract line 44 from line 43. If zero or less, enter -0	45			
46	Enter the smaller of line 36 or line 37	46	_		
47	Enter the smaller of line 45 or line 46	47			
48	Multiply line 47 by 5% (.05)		. ▶ 48	3	
49	Subtract line 47 from line 46	49			
50	Multiply line 49 by 15% (.15)		. ▶ 50)	
	If line 38 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise	e, go to line 51.			
51	Subtract line 46 from line 40	51			
52	Multiply line 51 by 25% (.25)		. ▶ 52	2	
53	Add lines 42, 48, 50, and 52		53	3	
54					
	Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result				
55	5 Enter the smaller of line 53 or line 54 here and on line 31			5	

Installment Sale Income

► Attach to your tax return.

▶ Use a separate form for each sale or other disposition of property on the installment method.

OMB No. 1545-0228

2005

Attachment
Sequence No. 79

Identifying number

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

1	Description of property ►		,			
2a	Date acquired (month, day, year) ▶ / / b Date sold (month, day, year) ▶		/			
3	Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4			☐ No		
4	Was the property you sold to a related party a marketable security? If "Yes," complete Part II complete Part III for the year of sale and the 2 years after the year of sale	I. It "N	No,"			
Pai			res_	No		
		5				
5	Selling price including mortgages and other debts. Do not include interest whether stated or unstated	3				
6	Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)					
7	the property subject to (see instructions)					
7	Subtract line 6 from line 5					
8	Oost of other basis of property sold					
9	Deprediction allowed of allowable	1				
10	Adjusted basis. Subtract line 9 from line 8					
11 12	Income recapture from Form 4797, Part III (see instructions)					
13	Add lines 10, 11, and 12	13				
14	Subtract line 13 from line 5. If zero or less, do not complete the rest of this form (see instructions)	14				
15	If the property described on line 1 above was your main home, enter the amount of your excluded					
15	gain (see instructions). Otherwise, enter -0	15				
16	Gross profit. Subtract line 15 from line 14	16				
17	Subtract line 13 from line 6. If zero or less, enter -0	17				
18	Contract price. Add line 7 and line 17	18				
Par		ou re	ceive a pay	ment or		
	have certain debts you must treat as a payment on installment obligations.					
19	Gross profit percentage. Divide line 16 by line 18. For years after the year of sale, see instructions	19				
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-	20				
21	Payments received during year (see instructions). Do not include interest, whether stated or unstated	21				
22	Add lines 20 and 21	22				
23	Payments received in prior years (see instructions). Do not include					
	interest, whether stated or unstated					
24	Installment sale income. Multiply line 22 by line 19	24				
25	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				
Pal	Related Party Installment Sale Income. Do not complete if you received the fir					
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?					
29	If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the met. Check the box that applies.	follo	wing conditi	ons is		
_	• •					
а	□ The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (month, day, year)		/ /			
b						
	The second disposition was an involuntary conversion and the threat of conversion occurred	after t	ha firet dien	neition		
d		arter	ine mat dispo	osition.		
e		as no	t a principal	nurnose		
Ŭ	for either of the dispositions. If this box is checked, attach an explanation (see instructions).	140 110	t a principal	parpood		
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 2005 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)					
37	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions)					

Gains and Losses From Section 1256 Contracts and Straddles

Department of the Treasury Internal Revenue Service

► Attach to your tax return.

OMB No. 1545-0644

2005

Attachment
Seguence No. 82

Name	e(s) shown on tax return								Ide	entifying number	
	ck all applicable boxes (see instr	,	B Stra	ed straddle elec		ection	C D	=		account election 6 contracts loss ele	ection
Pa	rt I Section 1256 Co	ontracts	Marked	to Market							
	(a) Identification of	of accoun	t					(b) (Loss)	(c) Gain	
1									:		!
									1		<u> </u>
							2 (-)	-
2 3	Add the amounts on line 1 in Net gain or (loss). Combine lin	•	, , ,	(c)		∟	2 (3		<u>:</u>
4	Form 1099-B adjustments. Se	•	` '	()					4		
5	Combine lines 3 and 4								5		
	Note: If line 5 shows a net gain instructions.	n, skip line	6 and enter	the gain on line	7. Partnershi	ps and S	S corp	orations, see			
6	If you have a net section 125 carried back. Enter the loss a			checked box D	above, enter	the am	ount	of loss to be	6		
7	Combine lines 5 and 6								7		
8	Short-term capital gain or (on th	appropriate	_		:
Ü	line of Schedule D (see instru			, , , , ,					8		
9	Long-term capital gain or (I			, ,							
Pai	rt II Gains and Loss								9 e and	its components	<u>:</u>
	tion A—Losses From S			OI / titaoii a ot	sparato com	oddio ii	oung	Caon Chadan	o arra	nto componente	·
	(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Lo. If colum is more (d), er differer Otherw enter	nn (e) than nter nce. vise,	(g) Unrecogniz gain on offsetting positions	I	(h) Recognized los If column (f) is more than (g), enter difference. Otherwise, enter -0	
10											1
 11a	Enter the short-term portion of Schedule D (see instructions)			column (h), here					11a	()
b	Enter the long-term portion o Schedule D (see instructions)								11b	()
Sec	tion B—Gains From Str										
	(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gi sales			ba	est or other sis plus nse of sale		(f) Gain. If column (d) is more than (e) enter difference. Otherwise, enter -0),
12											
	Enter the short-term portion of Schedule D (see instructions)								13a		-
	Enter the long-term portion of Schedule D (see instructions) Tt III Unrecognized G	of gains fro	m line 12, o	column (f), here	and include	on the	appro	priate line of	13b		
Pai	rt III Unrecognized G	iains Fro	m Positi	ons Held on	Last Day	of Tax	x Yea	ar. Memo Ent	ry Or		
	(a) Description of property		(b) Datacquire		market value o		(d)	Cost or other bas as adjusted	sis	(e) Unrecognized of column (c) is methan (d), enter different otherwise, enter	ore rence.
14								1			
								i			1

(Rev. December 2005)

Department of the Treasury
Internal Revenue Service

Noncash Charitable Contributions

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

▶ See separate instructions.

OMB No. 1545-0908

Attachment Sequence No. **155**

Identifying number

Name(s) shown on your income tax return

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

Section A. Donated Property of \$5,000 or Less and Certain Publicly Traded Securities—List in this section only items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also, list certain

publicly traded securities even if the deduction is more than \$5,000 (see instructions).

Part I Information on Donated Property-If you need more space, attach a statement. (a) Name and address of the (b) Description of donated property 1 donee organization (For a donated vehicle, enter the year, make, model, condition, and mileage.) Α В C D Ε 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). (h) Method used to determine (c) Date of the (d) Date acquired (e) How acquired (f) Donor's cost (g) Fair market value contribution by donor (mo., yr.) by donor or adjusted basis (see instructions) the fair market value Δ В C D F Part II Partial Interests and Restricted Use Property—Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I: also attach the required statement (see instructions). 2a Enter the letter from Part I that identifies the property for which you gave less than an entire interest \triangleright 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 Name of any person, other than the donee organization, having actual possession of the property Yes No 3a Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated 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?

Cat. No. 62299J

Form 8283 (Rev	. 12-2005)									Page 2
Name(s) shown	on your ir	ncome tax return								Identifying number	
Section B.	(or grou	ips of similar items)	for which you	claime	d a dedu	ction of more tha	n \$5,0	ided Securities 000 per item or grou red for property liste	p (exce	pt contributions of	certain
Part I	Inforn	nation on Dona	ated Prope	rty—	To be c	ompleted by	the t	taxpayer and/or	the a	ppraiser.	
		hat describes the ty		y donat	ed:						
	•	ution of \$20,000 or ution of less than \$2	•	L	_	fied Conservation Real Estate	n Con	tribution		Equipment Securities	
_	ectibles*		20,000)		_	ectual Property				Other	
*Art includes pa and other simila			prints, drawing	s, ceram		, ,	s, textil	les, carpets, silver, rare	manus	cripts, historical memo	orabilia,
**Collectibles inc Note. If your to	clude coin otal art c	is, stamps, books, ger	,000 or more,	you mu	ıst attach	a complete cop	y of th	e signed appraisal.	lf your o	deduction for any de	onated
5 (a) Des	scription c	of donated property (if attach a separate state	you need		angible p	roperty was donate	d, give	a brief summary of the at the time of the gift		(c) Appraised f market value	
Α											
B C											+
D											
(d) Date ad by donor ((e) How acquired by donor	(f) Donor's adjusted		(g)	For bargain sales, amount received		(h) Amount claimed		nstructions (i) Average trading properties	price
A	1110., y1.)	by donor	aujustoc	1 50313		amount received		deduction		of securities	Т
В											
С											<u> </u>
Part II	-	ayer (Donor) St					n Pa	rt I above that	the ap	opraisal identifie	es as
	the follow		ed in Part I abo	ove has	to the b	est of my knowle		and belief an apprai	sed val	ue of not more that	n \$500
Signature of ta	axpayer	(donor) ▶						D	ate 🕨		
Part III	Decla	ration of Appra	aiser								
foregoing pers	ons, or n		n who is relate	ed to an	y of the f	oregoing persons	s. And	ed the property, em l, if regularly used by			
as described i on a percenta described in the	n the app ige of th ne qualifi	praisal, I am qualifie le appraised propel ed appraisal or this	ed to make app rty value. Furt Form 8283 m	oraisals hermor ay subj	of the ty e, I undo ect me to	pe of property be erstand that a fa o the penalty und	eing valse or ler sec	regular basis; and talued. I certify that the fraudulent overstaction 6701(a) (aiding the Office of Profes	he appr tement and ab	raisal fees were not of the property va etting the understat	based lue as
Sign											
	ature > ss (includi	ng room or suite no.)			T	itle ▶		Date ▶		Identifying number	
City or town, sta	ate, and Z	IIP code									
Part IV	Done	e Acknowledgr	nent— To b	e con	npleted	by the charit	table	organization.			
This charitable	•	zation acknowledge B, Part I, above on t		•	ed organi	zation under sed	ction ⁻	170(c) and that it re	eceived	the donated prope	erty as
Furthermore, t	his orgar f) within 2	nization affirms that	in the event it are of receipt, it w	sells, ex will file l	Form 82	32, Donee Inform	ation I	s of the property des Return, with the IRS		·	
			roperty for an	unrelat	ted use?					▶ ☐ Yes ☐] No
Name of charita	ые organ	ızalıorı (donee)				Employer	identifi	ication number			
Address (number	er, street,	and room or suite no.))			City or tow	n, state	e, and ZIP code			
Authorized signa	ature					Title				Date	

Department of the Treasury Internal Revenue Service

Mortgage Interest Credit

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

 OMB No. 1545-0074

2005

Attachment
Sequence No. 53

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.

Pa	rt 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 2002 credit carryforward from line 18 of your 2004 Form 8396	4		
5	Enter any 2003 credit carryforward from line 16 of your 2004 Form 8396	5		
6	Enter any 2004 credit carryforward from line 19 of your 2004 Form 8396	6		
7	Add lines 3 through 6	7		
8	Enter the amount from Form 1040, line 46	8		
9	Enter the total of the amounts from Form 1040, lines 47 through 52	9		
10 11	Subtract line 9 from line 8. If zero or less, enter -0- here and on line 11 and go to Part II. Current year mortgage interest credit. Enter the smaller of line 7 or line 10. Also include this amount in the total on Form 1040, line 54, and check box a on that line	10		
Pa	rt II Mortgage Interest Credit Carryforward to 2006. (Complete only if line 11 is le		an line 7.)	
12	Add lines 3 and 4	12		
13	Enter the amount from line 7	13		<u> </u>
14	Enter the larger of line 11 or line 12	14		
15	Subtract line 14 from line 13	15		
16	2004 credit carryforward to 2006. Enter the smaller of line 6 or line 15	16		
17	Subtract line 16 from line 15	17		
18	2003 credit carryforward to 2006. Enter the smaller of line 5 or line 17	18		
19	2005 credit carryforward to 2006. Subtract line 11 from line 3. If zero or less, enter -0	19		

Passive Activity Loss Limitations

► See separate instructions. ► Attach to Form 1040 or Form 1041. OMB No. 1545-1008 2005 Attachment Sequence No. 88

Identifying number

Department of the Treasury Internal Revenue Service (99)

Name(s) shown on return

Part I 2005 Passive Activity Loss

Caution: Complete	Worksheets	1. 2.	and 3 on	page 2 before	e completina	Part I.

	, , , , ,	, 0					
	al Real Estate Activities With Active Participation (For the definit Special Allowance for Rental Real Estate Activities on page 3 of						
1a	Activities with net income (enter the amount from Worksheet 1, column (a))	1a					
b	Activities with net loss (enter the amount from Worksheet 1, column (b))	1b ()					
	Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c ()					
	Combine lines 1a, 1b, and 1c.		1d				
	mercial Revitalization Deductions From Rental Real Estate Activ	rities 2a (
	Commercial revitalization deductions from Worksheet 2, column (a) Prior year unallowed commercial revitalization deductions from	24 ()					
	Worksheet 2, column (b)	2b ()	2c	()		
	ther Passive Activities						
3a	Activities with net income (enter the amount from Worksheet 3, column (a))	3a					
b	Activities with net loss (enter the amount from Worksheet 3, column (b))	3b ()					
С	Prior years unallowed losses (enter the amount from Worksheet 3,						
ч	column (c))	3c ()	3d				
			Ju				
4	Combine lines 1d, 2c, and 3d. If the result is net income or zero, all loany prior year unallowed losses entered on line 1c, 2b, or 3c. Do Report the losses on the forms and schedules normally used .		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. 						
	ion: If your filing status is married filing separately and you lived with II or Part III. Instead, go to line 15.	your spouse at any time durii	ng tn	e year, do not com	пріете		
Par			an ex	kample.			
5	Enter the smaller of the loss on line 1d or the loss on line 4		5	,			
6	Enter \$150,000. If married filing separately, see page 8	6					
7	Enter modified adjusted gross income, but not less than zero (see page 8)	7					
	Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.						
8	Subtract line 7 from line 6	8	9				
9 10	Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married Enter the smaller of line 5 or line 9		10				
	If line 2c is a loss, go to Part III. Otherwise, go to line 15.				-		
Par							
11	Enter \$25,000 reduced by the amount, if any, on line 10. If married filing		11				
12	Enter the loss from line 4		12				
13	Reduce line 12 by the amount on line 10		13				
14	Enter the smallest of line 2c (treated as a positive amount), line 11	, or line 13	14				
	t IV Total Losses Allowed				T		
15	Add the income, if any, on lines 1a and 3a and enter the total.		15		_		
16	Total losses allowed from all passive activities for 2005. Add pages 10 and 11 of the instructions to find out how to report the lo		16				
	reader to and the state of the		10	- 0500	(2225)		

Low-Income Housing Credit

► Attach to your tax return.

Department of the Treasury Internal Revenue Service (99)

► See instructions on back.

Name(s) shown on return

OMB No. 1545-0984 Sequence No. 36a Identifying number

Pai	Current Year Credit						
1	Number of Forms 8609-A attached						
2	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) (iv)						
3	Current year credit from attached Form(s) 8609-A (see instructions)	3					
4	Low-income housing credits from pass-through entities (if more than one entity, see instructions):						
	The section of the se						
	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						
	a Shareholder Schedule K-1 (Form 1120S), box 13, codes A and B b Partner Schedule K-1 (Form 1065), box 15, codes A and B; or —	4					
	Schedule K-1 (Form 1065-B), box 8	4					
	c Beneficiary Schedule K-1 (Form 1041), box 13, code C J EIN of pass-through entity						
5	Add lines 3 and 4. See instructions to find out if you complete lines 6 through 17 or file Form 3800	5					
6	Current year credit or passive activity credit (see instructions)	6					
Par	t II Allowable Credit						
	7.110.1142.10 0.1041.1						
7	Regular tax before credits:						
•	Individuals. Enter the amount from Form 1040, line 44						
•	Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A,	7					
	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	Alternative minimum tax:						
•	Individuals. Enter the amount from Form 6251, line 35)						
•	Corporations. Enter the amount from Form 4626, line 14.	8					
•	Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56.						
9	Add lines 7 and 8	9					
10a	Foreign tax credit						
b	Credits from Form 1040, lines 48 through 54						
С	Possessions tax credit (Form 5735, line 17 or 27)	-					
d	Nonconventional source fuel credit (Form 8907, line 23)	-					
	Other specified credits (see instructions)	106					
f	Add lines 10a through 10e	10f					
11	1, 10	11					
12	line 16						
13	Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see						
10	instructions)						
14	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	Enter the greater of line 13 or line 14	15					
16	Subtract line 15 from line 11. If zero or less, enter -0	16					
17	Credit allowed for the current year. Enter the smaller of line 6 or line 16 here and on Form						
	1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule	17					
	G, line 2c; or the applicable line of your return. If line 16 is smaller than line 6, see instructions	17					

Nondeductible IRAs

► See separate instructions.

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

OMB No. 1545-0074 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 Home address (number and street, or P.O. box if mail is not delivered to your home) Apt. no. Fill in Your Address Only if You Are Filing This Form by Itself and Not City, town or post office, state, and ZIP code With Your Tax Return Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs Complete this part only if one or more of the following apply. • You made nondeductible contributions to a traditional IRA for 2005. • You took distributions from a traditional, SEP, or SIMPLE IRA in 2005 and you made nondeductible contributions to a traditional IRA in 2005 or an earlier year. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified hurricane distribution), conversion, recharacterization, or return of certain contributions. You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2005 (excluding any portion you recharacterized) and you made nondeductible contributions to a traditional IRA in 2005 or an earlier year. Enter your nondeductible contributions to traditional IRAs for 2005, including those made for 2005 from January 1, 2006, through April 17, 2006 (see page 5 of the instructions) 1 2 3 In 2005, did you take a No — Enter the amount from line 3 on distribution from traditional, line 14. Do not complete the rest SEP, or SIMPLE IRAs, or of Part I. make a Roth IRA conversion? Go to line 4. Enter those contributions included on line 1 that were made from January 1, 2006, through 4 5 Enter the value of all your traditional, SEP, and SIMPLE IRAs as of December 31, 2005, plus any outstanding rollovers. Subtract any repayments of qualified hurricane distributions. If the result is zero or Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2005. **Do not** include rollovers (other than repayments of qualified hurricane distributions), conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions 7 Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2005. Do not include amounts converted that you later recharacterized (see page 7 of the instructions). Also enter Divide line 5 by line 9. Enter the result as a decimal rounded to at 10 least 3 places. If the result is 1.000 or more, enter "1.000" . . . Multiply line 8 by line 10. This is the nontaxable portion of the amount 11 you converted to Roth IRAs. Also enter this amount on line 17 . . . Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA 13 Add lines 11 and 12. This is the nontaxable portion of all your distributions 13 14 Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2005 and earlier years 15a **b** Amount on line 15a attributable to qualified hurricane distributions (see page 7 of the instructions). 15b c Taxable amount. Subtract line 15b from line 15a. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b 15c

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

Note: You may be subject to an additional 10% tax on the amount on line 15c if you were under

Form 8606 (2005) Page **2**

2005 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs

Part II

	a (any portion yo Caution: If you	u rechara ur modifie	acterized) ed adjuste	i. ed gross ir	ncome is over	\$100,000 or	you are r	narried filing s	separat	RA in 2005 (ex	ed with
											E IRAs to Ro of the instruct	
16	convert you late	ted from tradit er recharacter	tional, SEI rized back	P, and SII < to tradit	MPLE IRA ional, SEF	n line 8. Othe s to Roth IRAs P, or SIMPLE 	s in 2005. Do IRAs in 2005	not inclu or 2006	de amounts (see page 7	16		
17						e 11. Otherwi				17		
18						Also include R, line 16b .				18		
Par		Distribution										
	(iı	Complete this	part only ver (other	if you to	ook a dist	t of a qualifie					distribution d n, or return of	
19			•			oth IRAs in 20 tions)	_			19		
20						page 8 of the			enter more	20		
21	Subtrac	ct line 20 fron	n line 19.	If zero or	r less, ent	er -0- and sk	ip lines 22 th	rough 25		21		
22	Enter y	our basis in F	Roth IRA	contributi	ions (see	page 8 of the	instructions)			22		
23						r -0- and skip ge 8 of the in				23		
24	Enter y	our basis in F	Roth IRA	conversio	ons (see p	age 8 of the	instructions)			24		
 Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c Amount on line 25a attributable to qualified hurricane distributions (see page 8 of the instructions). Also enter this amount on Form 8915, line 14								25a 25b				
С	Taxabl	e amount. St	ıbtract lin	e 25b fro	m line 25a	a. If more than form 1040NR	n zero, also ir	nclude thi		25c		
Are I	Filing Tl	only if You his Form I Not With turn	knowledge			are that I have ex prrect, and compl	camined this forr			attachme	nts, and to the b	est of my
Paid Pren	arer's	Preparer's signature	•				Date		heck if self- mployed	Prepa	arer's SSN or PTI	N
	Only	Firm's name (o if self-employed		, ——					EIN	<u> </u>		
	J,	address, and ZIP code Phone						Phone no.	()		

Form **8606** (2005)

Form **8609-A** (Rev. January 2006)

Annual Statement for Low-Income Housing Credit

► File with owner's federal income tax return.

Attachment Seguence No. **36**

OMB No. 1545-0988

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

Identifying number

Pa	rt I Compliance Information				
		Yes	No		
Α	Building identification number (BIN) ►				
В	This Form 8609-A is for (check the box) ▶ a newly constructed or existing building □ section 42(e) rehabilitation expenditures □				
С	Do you have in your records the original Form 8609 (or a copy thereof) signed and issued by the housing credit agency for the building in A ?				
	If "No," see the instructions and stop here—do not go to Part II.				
Did the building in A qualify as a part of a qualified low-income housing project and meet the requirements of section 42 as of the end of the tax year for which this form is being filed?					
	If "No," see the instructions and stop here—do not go to Part II.				
Ε	Was there a decrease in the qualified basis of the building in A for the tax year for which this form is being filed?				
	If "Yes," see the instructions. If "No," and the entire credit has been claimed in prior tax years, stop here—do not go to Part II.				
Pai	rt II Computation of Credit	·			
1	Eligible basis of building				
2	Low-income portion (smaller of unit fraction or floor space fraction) (if first year of the credit				
•	period, see instructions) Ouglified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)	•			
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions) Part-year adjustment for disposition or acquisition during the tax year				
4 5	Credit percentage				
6	Multiply line 3 or line 4 by the percentage on line 5	•			
7	Additions to qualified basis, if any				
8	Part-year adjustment for disposition or acquisition during the tax year				
9	Credit percentage. Enter one-third of the percentage on line 5				
10	Multiply line 7 or line 8 by the percentage on line 9				
11	Section 42(f)(3)(B) modification				
12	Add lines 10 and 11				
13	Credit for building before line 14 reduction. Subtract line 12 from line 6				
14	Disallowed credit due to federal grants (see instructions)				
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				
16	Taxpayer's proportionate share of credit for the year (see instructions)				
17	Adjustments for deferred first-year credit (see instructions)		-		
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 December 1988, March 1991, and November 2003 revisions of Form 8609, Low-Income Housing Credit Allocation Certification, and December 2005 revision of Form 8609, Low-Income Housing Credit Allocation and Certification, differ from other revisions. In these cases, the line references are shown in parentheses in these instructions.

What's New

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

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

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

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

Purpose of Form

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

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

Department of the Treasury

Internal Revenue Service (99)

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. 1545-0074 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). B Parent's social security number Parent's name (first, initial, and last). Caution: See instructions before completing. Parent's filing status (check one): ☐ Married filing jointly ☐ Married filing separately Qualifying widow(er) Single Head of household Child's Net Investment Income Enter the child's investment income (see instructions) 1 If the child did not itemize deductions on Schedule A (Form 1040 or Form 1040NR), enter \$1,600. 2 Subtract line 2 from line 1. If zero or less, stop; do not complete the rest of this form but do 3 Enter the child's taxable income from Form 1040, line 43; Form 1040A, line 27; or Form 1040NR, 4 Enter the smaller of line 3 or line 4. If zero, stop; do not complete the rest of this form but do Part II Tentative Tax Based on the Tax Rate of the Parent Enter the parent's taxable income from Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, 6 line 6; Form 1040NR, line 40; or Form 1040NR-EZ, line 14. If zero or less, enter -0- Enter the total, if any, from Forms 8615, line 5, of all other children of the parent named 7 8 Enter the tax on the amount on line 8 based on the parent's filing status above (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here 9 Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 10; Form 1040NR, line 41; 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 10 Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 11 12b **b** Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places) 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 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 15 Schedule J (Form 1040) is used to figure the tax, check here ▶ □ 16 Enter the tax on the amount on line 4 based on the child's filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or 17 Enter the larger of line 16 or line 17 here and on the child's Form 1040, line 44; Form 1040A, line 28; or Form 1040NR, line 41 18

Department of the Treasury Internal Revenue Service (99)

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

► See instructions.

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

OMB No. 1545-1073

2005

Attachment Sequence No. 74

Name(s) shown on return

Identifying number

Pa	rt I Net Minimum Tax on Exclusion Items			
		T		
1	Combine lines 1, 6, and 10 of your 2004 Form 6251. Estates and trusts, see instructions	1		
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2		
3	Minimum tax credit net operating loss deduction (see instructions)	3	()
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$191,000 and you were married filing separately for 2004, see instructions	4		
5	Enter: \$58,000 if married filing jointly or qualifying widow(er) for 2004; \$40,250 if single or head of household for 2004; or \$29,000 if married filing separately for 2004. Estates and trusts, enter \$22,500	5		
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2004; \$112,500 if single or head of household for 2004; or \$75,000 if married filing separately for 2004. Estates and trusts, enter \$75,000	6		
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7		
8	Multiply line 7 by 25% (.25)	8		
9	Subtract line 8 from line 5. If zero or less, enter -0 If this form is for a child under age 14, see instructions	9		
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10		
11	• If for 2004 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 46 here.	11		
	• All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2004), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2004) from the result.	12		
12	Minimum tax foreign tax credit on exclusion items (see instructions)	13		
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	14		
14	Enter the amount from your 2004 Form 6251, line 34, or 2004 Form 1041, Schedule I, line 55	'		
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15		
Pa	rt II Minimum Tax Credit and Carryforward to 2006			
	Enter the amount from your 2004 Form 6251, line 35, or 2004 Form 1041, Schedule I, line 56	16		
	Enter the amount from line 15 above	17		
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18		
19	2004 minimum tax credit carryforward. Enter the amount from your 2004 Form 8801, line 26	19		
20	Enter the total of your 2004 unallowed nonconventional source fuel credit and 2004 unallowed qualified electric vehicle credit (see instructions)	20		
21	Combine lines 18, 19, and 20. If zero or less, stop here and see instructions	21		
22	Enter your 2005 regular income tax liability minus allowable credits (see instructions)	22		
23	Enter the amount from your 2005 Form 6251, line 33, or 2005 Form 1041, Schedule I, line 54.	23		
24	Subtract line 23 from line 22. If zero or less, enter -0-	24	+	+
25	Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2005 Form 1040, line 55; Form 1040NR, line 50; or Form 1041, Schedule G, line 2d	25		
26	Minimum tax credit carryforward to 2006. Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	26		

Page 2 Form 8801 (2005)

Part III **Tax Computation Using Maximum Capital Gains Rates** Caution: If you did not complete the 2004 Qualified Dividends and Capital Gain Tax Worksheet, the 2004 Schedule D Tax Worksheet, or Part V of the 2004 Schedule D (Form 1041), see the instructions before completing this part. 27 27 Enter the amount from Form 8801, line 10 Enter the amount from line 6 of your 2004 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2004 Schedule D Tax Worksheet, or the amount from line 22 of the 2004 28 Schedule D (Form 1041), whichever applies.* If you figured your 2004 tax using the 2004 Qualified Dividends and Capital Gain Tax Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line 29. Enter the amount from line 19 of your 2004 Schedule D (Form 1040). or line 14b, column (2), of the 2004 Schedule D (Form 1041) . . . 29 Add lines 28 and 29, and enter the **smaller** of that result or the amount 31 Enter the **smaller** of line 27 or line 30 31 32 **32** Subtract line 31 from line 27 If line 32 is \$175,000 or less (\$87,500 or less if married filing separately for 2004), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract \$3,500 (\$1,750 if married 33 • \$58,100 if married filing jointly or qualifying widow(er) for 2004. • \$29,050 if single or married filing separately for 2004, • \$38,900 if head of household for 2004, or 34 • \$1,950 for an estate or trust 35 Enter the amount from line 7 of your 2004 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2004 Schedule D Tax Worksheet, or the amount from line 23 of the 2004 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 35 2004 Schedule D (Form 1041), enter -0- 36 Subtract line 35 from line 34. If zero or less, enter -0-37 37 Enter the **smaller** of line 27 or line 28 Enter the **smaller** of line 36 or line 37

Subtract line 38 from line 37 Multiply line 40 by 15% (.15) . . . If line 29 is zero or blank, skip lines 42 and 43 and go to line 44. Otherwise, go to line 42. **42** Subtract line 37 from line 31

Multiply line 38 by 5% (.05)

40

43 Multiply line 42 by 25% (.25) 45 If line 27 is \$175,000 or less (\$87,500 or less if married filing separately for 2004), multiply line 27 by 26% (.26). Otherwise, multiply line 27 by 28% (.28) and subtract \$3,500 (\$1,750 if married

45 Enter the **smaller** of line 44 or line 45 here and on line 11.

39

41

43

44

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

Additional Child Tax Credit

1040 1040A 8812

OMB No. 1545-0074

2005

Your social security number

Attachment Sequence No. **47**

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

Complete and attach to Form 1040 or Form 1040A.

Pai	rt I All Filers		
1	Enter the amount from line 1 of your Child Tax Credit Worksheet on page 42 of the Form 1040 instructions or page 39 of the Form 1040A instructions. If you used Pub. 972, enter the amount from line 8 of the worksheet on page 4 of the publication	1	
2	Enter the amount from Form 1040, line 52, or Form 1040A, line 33	2	
3	Subtract line 2 from line 1. If zero, stop ; you cannot take this credit	3	
4a	Earned income (see instructions on back). If your main home was in the Hurricane Katrina disaster area on August 25, 2005, and you are electing to use your 2004 earned income, check here ▶□		
b 5	Nontaxable combat pay (see instructions on back)		
	No. Leave line 5 blank and enter -0- on line 6.		
	165. Subtract \$11,000 from the amount on the 4a. Enter the result	6	
6	Multiply the amount on line 5 by 15% (.15) and enter the result	0	
	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.		
Par	t Certain Filers Who Have Three or More Qualifying Children		
7	Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see instructions on back		
8	1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 59, plus any uncollected social security and Medicare or tier 1 RRTA taxes included on line 63.		
	1040A filers: Enter -0		
9 10	Add lines 7 and 8	_	
	1040A filers: Enter the total of the amount from Form 1040A, line 41a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 43 (see 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	12	
	Next, enter the smaller of line 3 or line 12 on line 13.		
Pai	t III Additional Child Tax Credit		
13	This is your additional child tax credit	13	
	1040 1040A	Enter this amount of Form 1040, line 68 Form 1040A, line 4	3, or . 12.

Department of the Treasury Internal Revenue Service

Parents' Election To Report Child's Interest and Dividends

► See instructions.

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

OMB No. 1545-0074 Attachment

Your social security number Name(s) shown on your return 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. Child's name (first, initial, and last) B Child's social security number Part I Child's Interest and Dividends To Report on Your Return 1a Enter your child's taxable interest. If this amount is different from the amounts shown on the 1a b Enter your child's tax-exempt interest. Do not include this Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your 2 Enter your child's capital gain distributions. If your child received any capital gain distributions 3 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 4 5 1,600 00 Subtract line 5 from line 4. See the instructions for where to report this amount. Go to line 7 Tax on the First \$1,600 of Child's Interest and Dividends Part II 7 800 00

Note. If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 9 in the tax you enter on Form 1040, line 44, or Form 1040NR, line 41. Be sure to check box a on Form 1040, line 44, or Form 1040NR, line 41.

Subtract line 7 from line 4. If the result is zero or less, enter -0-

Yes. Multiply line 8 by 10% (.10). Enter the result here and see the **Note** below.

Tax. Is the amount on line 8 less than \$800?

■ No. Enter \$80 here and see the Note below.

9

Like-Kind Exchanges

(and section 1043 conflict-of-interest sales)

► Attach to your tax return.

OMB No. 1545-1190
2005
Attachment
Sequence No. 109

Department of the Treasury Internal Revenue Service

Name(s) shown on tax return

Identifying number

Pa	Information on the Like-Kind Exchange				
1	Note: If the property described on line 1 or line 2 is real or personal proper 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,	4	/	/	
5	Date like-kind property you received was identified by written notice to day, year). See instructions for 45-day written notice requirement	5	/	/	
6	Date you actually received the like-kind property from other party (month, da	y, year). See instructions	6	/	/
7	Was the exchange of the property given up or received made with a re (such as through an intermediary)? See instructions. If "Yes," complete				Yes
Pa	rt II Related Party Exchange Information				
8	Name of related party	Relationship to you	Related pa	arty's iden	tifying 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 transchange), did the related party directly or indirectly (such as through a part of the like-kind property received from you in the exchange?	an intermediary) sell or dis	spose of a	ny	Yes □No
10	During this tax year (and before the date that is 2 years after the last tra exchange), did you sell or dispose of any part of the like-kind property				Yes □No
	If both lines 9 and 10 are "No" and this is the year of the exchange, go to year of the exchange, stop here. If either line 9 or line 10 is "Yes," complet 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 applies to the disposition, check the applies to the disposition.	oplicable box:			
а	☐ The disposition was after the death of either of the related parties.				
b	☐ The disposition was an involuntary conversion, and the threat of c	onversion occurred after t	the exchai	nge.	
c	You can establish to the satisfaction of the IRS that neither the e principal purpose. If this box is checked, attach an explanation (s		on had ta	x avoid	ance as its
_					

Basis of replacement property. Subtract line 37 from line 33

Name(s) shown on tax return. Do not enter name and social security number if shown on other side. Your social security number 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. Fair market value (FMV) of other property given up 12 Adjusted basis of other property given up 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 Caution: If the property given up was used previously or partly as a home, see Property used as home in the instructions. Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced 15 (but not below zero) by any exchange expenses you incurred (see instructions) 16 17 17 Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any 18 18 19 19 20 Enter the smaller of line 15 or line 19, but not less than zero 20 21 21 Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions) Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule 22 D or Form 4797, unless the installment method applies (see instructions) 23 23 Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions 24 Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23. Part IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales Note: This part is to be used only by officers or employees of the executive branch of the Federal Government for reporting nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part can be used only if the cost of the replacement property is more than the basis of the divested property. Enter the number from the upper right corner of your certificate of divestiture. (Do not attach a copy of your certificate. Keep the certificate with your records.). Description of divested property ► Description of replacement property ▶ 29 Date divested property was sold (month, day, year) 30 Sales price of divested property (see instructions). 31 31 Basis of divested property 32 Realized gain. Subtract line 31 from line 30 Cost of replacement property purchased within 60 days after date 34 Subtract line 33 from line 30. If zero or less, enter -0-35 35 Ordinary income under recapture rules. Enter here and on Form 4797, line 10 (see instructions) Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on 36 37 **Deferred gain.** Subtract the sum of lines 35 and 36 from line 32

38

Qualified Adoption Expenses

Department of the Treasury Internal Revenue Service

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

OMB No. 1545-0074

2005

Attachment
Sequence No. 38

Name(s) shown on return

Your social security number

			Definitions on page									
Par			out Your Eligible						ete this	part.	See page	2 of the
	ınstructı	ons for	details, including v	hat to	do if you no							
1					(b)		heck	if child was—			(f)	
		(a Child's	n) s name		(b) Child's year	(c) born bef	ore	(d) a child	(e) a		(f) Child's	
	First	Orma c			of birth	1988 ai was disa		with special needs	foreign child		identifying number	er
01:11-1	First		Last			was uisa	ı led	neeus	Cilia			
Child 1											1 1	
Child							1				1 1	
2											1 1	
Caut	ion: If the child	d was a f	foreign child, see Sp e	ecial ru	les in the ins	tructions	for	line 1, colu	mn (e),	that be	egin on page 2	2. before
			III. If you received e									
Par	Adoptic	n Credi	it									
			u are filing Form 104									
CI	redit certificate	s issued	by state or local gov	ernmen	tal units or a	gencies)	, cor	nplete For r	n 8396,	Mortg	age Interest C	Credit.
					Child	1		Child 2	2			
					# 40.00	20 00		Φ40.00	0 00	_		
		•	nild	2	\$10,63	30 00		\$10,63	00	-		
3	Did you file I		39 for a prior year									
	No. Ente		١									
	_		of the instructions	3								
	for the an											
4	Subtract line 3		•	4								
			penses (see page 4									
				5								
	Caution: Your	qualified	adoption expenses									
	may not be eq	ual to the	adoption expenses									
	you paid in 200											
	Enter the sma			6						-		
			ne 6. If zero, skip line				on	line 12 .		7		
	Is line 8 more		income (see page 4 o	of the ins	structions) .	. 8				-		
9			nd 10, and enter -0-	on line	11							
	-		9,450 from line 8 .			9						
10			0. Enter the result as			to at le	ast t	hree places	s). Do			
			.000"							10	×	<u> </u>
11	Multiply line 7	by line 1	0							11		
			ne 7							12		
13			om prior years (line 2							40		
			orm 8839 instruction	-						13		 -
										14		
	1040 filers:		e total of the amounts			.						
. •	.5.0		es 47 through 52, plu									
			credit from Form 8396	-	~ ~	16						
	1040A filers:		e total of the amoun		- 1							
		1040A,	lines 29 through 33.		J							
			ne 15							17		
18			the smaller of line									
			f line 17 is smaller tl tructions)							18		
	(See paye 4 0	1 111 0 11151								10		1

Form 8839 (2005) Page **2**

Part III Employer-Provided Adoption Benefits

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

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



- The total adoption expenses you paid in 2005 were not fully reimbursed by your employer and the adoption became final in 2005 or earlier.
- You adopted a child with special needs and the adoption became final in 2005.

Empowerment Zone and Renewal Community Employment Credit

Department of the Treasury Internal Revenue Service

► Attach to your tax return.

OMB No. 1545-1444 Attachment Sequence No. 99

Name(s) shown on return Identifying number Part I Current Year Credit Enter the total qualified wages paid or incurred during calendar vear 2005 only (see instructions) 1a a Qualified empowerment zone wages \$.....X 20% (.20) 1b Qualified renewal community wages \$ X 15% (.15) Add lines 1a and 1b. You must subtract this amount from your deduction for salaries and wages Form 8844 If you are a— Then enter the total of the current year credits from credits from a Shareholder . . | Schedule K-1 (Form 1120S), box 13, code F, G, or M . . . pass-through **b** Partner . . . Schedule K-1 (Form 1065), box 15, code F, G, or M entities: 3 c Beneficiary . . Schedule K-1 (Form 1041), box 13, code K . . . **d** Patron . . . Written statement from cooperative 4 Empowerment zone and renewal community employment credit included on line 4 from passive 5 activities (see instructions) 6 7 7 8 Carryforward of empowerment zone and renewal community employment credit to 2005 9 Carryback of empowerment zone and renewal community employment credit from 2006 (see instructions) Current vear credit. Add lines 6 through 9. (S corporations, partnerships, estates, trusts, and 10 cooperatives, see instructions.) Part II **Allowable Credit** Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44 Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, 11 Estates and trusts. Enter the sum of the amounts from Form 1041. Schedule G. lines 1a and 1b, or the amount from the applicable line of your return Alternative minimum tax: Individuals. Enter the amount from Form 6251, line 35 12 • 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 **b** Credits from Form 1040, lines 48 through 54 c Possessions tax credit (Form 5735, line 17 or 27) 14c 14d d Nonconventional source fuel credit (Form 8907, line 23) 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 Net regular tax. Subtract line 14f from line 11. If zero or less, enter -0-17 Tentative minimum tax (see instructions) 17 18 18 Enter 25% (.25) of the excess, if any, of line 16 over \$25,000 (see instructions) 19 20 20 21 21 Subtract line 20 from line 15. If zero or less, enter -0- 22 22 23 23 Credit allowed for the current year. Enter the smaller of line 10 or line 23 here and on Form 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 23 is smaller than line 10, see instructions

24

Archer MSAs and Long-Term Care Insurance Contracts

OMB No. 1545-0074 Attachment

Department of the Treasury

▶ Attach to Form 1040. ► See separate instructions. Internal Revenue Service (99) Sequence No. Name(s) shown on Form 1040 Social security number of MSA account holder. If both spouses have MSAs, see page 1 of the instructions ▶ Section A. Archer MSAs. If you have only a Medicare Advantage MSA, skip Section A and complete Section B. Part I **General Information.** See page 2 of the instructions. Yes No 1a 1a Did you or your employer make contributions to your Archer MSA for 2005? **b** If "Yes," were you uninsured when the MSA was established (see page 2 of the instructions)?. 1b **c** If line 1a is "Yes," indicate coverage under high deductible health plan:

Self-Only 2a If married, did your spouse or spouse's employer make contributions to your spouse's Archer MSA for 2005? 2a **b** If "Yes," was your spouse uninsured when the MSA was established (see page 2 of the instructions)? 2b c If line 2a is "Yes," indicate coverage under high deductible health plan: ☐ Self-Only or ☐ Family Part II Archer MSA Contributions and Deductions. See page 2 of the instructions before completing this part. If you are filing jointly and both you and your spouse have high deductible health plans with self-only coverage, complete a separate Part II for each spouse (see page 2 of the instructions). Total employer contributions to your Archer MSA(s) for 2005 3 3 Archer MSA contributions you made for 2005, including those made from January 1, 2006, through April 17, 2006, that were for 2005. Do not include rollovers (see page 4 of the instructions) 4 5 Compensation (see page 3 of the instructions) from the employer maintaining the high deductible health plan. (If self-employed, enter your earned income from the trade or business under which 6 the high deductible health plan was established.) Archer MSA deduction. Enter the smallest of line 4, 5, or 6. Also include this amount in the total on Form 1040, line 36. On the dotted line next to line 36, enter "MSA" and the amount ... Caution: If line 4 is more than line 7, you may have to pay an additional tax (see page 4 of the instructions). Part III **Archer MSA Distributions** 8a Total distributions you and your spouse received in 2005 from all Archer MSAs (see page 4 of 8a **b** Distributions included on line 8a that you rolled over to another Archer MSA or a health savings account. Also include any excess contributions (and the earnings on those excess contributions) included on 8h line 8a that were withdrawn by the due date of your return (see page 4 of the instructions) 8c 9 Unreimbursed qualified medical expenses (see page 4 of the instructions). Taxable Archer MSA distributions. Subtract line 9 from line 8c. If zero or less, enter -0-, Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter 10 11a If any of the distributions included on line 10 meet any of the Exceptions to the Additional **b** Additional 15% tax (see page 4 of the instructions). Enter 15% (.15) of the distributions included on line 10 that are subject to the additional 15% tax. Also include this amount in the total on Form 1040, line 63. On the dotted line next to line 63, enter "MSA" and the amount Medicare Advantage MSA Distributions. If you are filing jointly and both you and your spouse received distributions in 2005 from a Medicare Advantage MSA, complete a separate Section B for each spouse (see page 5 of the instructions). Total distributions you received in 2005 from all Medicare Advantage MSAs (see page 5 of the 12 13 Unreimbursed qualified medical expenses (see page 5 of the instructions) 13 Taxable Medicare Advantage MSA distributions. Subtract line 13 from line 12. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next 14 15a If any of the distributions included on line 14 meet any of the Exceptions to the Additional

b Additional 50% tax (see page 5 of the instructions). Also include this amount in the total on Form 1040, line 63. On the dotted line next to line 63, enter "Med MSA" and the amount

15b

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 ▶	ocial security number of ins	ured ►		1
17	In 2005, did anyone other than you receive payments on a per diem or LTC insurance contract covering the insured or receive accelerated policy covering the insured?	death benefits under a life			□ No
18	Was the insured a terminally ill individual?			☐ Yes	☐ No
	Note: If "Yes" and the only payments you received in 2005 were accest to you because the insured was terminally ill, skip lines 19 through 2		were paid	d	
19	Gross LTC payments received on a per diem or other periodic basis. Er from box 1 of all Forms 1099-LTC you received with respect to the diem" box in box 3 is checked	insured on which the "Per	19		
	Caution: Do not use lines 20 through 28 to figure the taxable amount LTC insurance contract that is not a qualified LTC insurance contract are not excludable from your income (for example, if the benefits are nor sickness through accident or health insurance), report the amount on Form 1040, line 21.	act. Instead, if the benefits ot paid for personal injuries			
20	Enter the part of the amount on line 19 that is from qualified LTC in	surance contracts	20		
21	Accelerated death benefits received on a per diem or other periodic amounts you received because the insured was terminally ill (see pa		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 \$240 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				
	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, amount in the total on Form 1040, line 21. On the dotted line next the amount.	o line 21, enter "LTC" and	28		

Department of the Treasury Internal Revenue Service (99)

Education Credits (Hope and Lifetime Learning Credits)

Caution: You cannot take both an education credit and the tuition and fees deduction (Form 1040, line 34, or Form 1040A,

► See instructions.

OMB No. 1545-0074 Attachment Sequence No.

Your social security number

Name(s) shown on return

▶ Attach to Form 1040 or Form 1040A.

line	19) for the same student	in the same year.				,				
Pai	t I Hope Credit. Ca	ution: You cannot to	ake the Hope c	redit f	for more tha	an 2 ta	ax years for	the sa	ame student	
1	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	expenses (see instructions). Do not enter more than \$2 000* for column		(d) Enter the smaller of the amount in column (c) \$1,000**	ller of the nount in column (c) or column		d and	(f) Enter one of the amou	e-half unt in
	 For each student who attended For each student who attended column (c) or \$2,000. 									
2	Tentative Hope credit. Accredit for another studen	t, go to Part II; otherv						2		
Par	t II Lifetime Learnii	ng Credit								
3	take the Hope credit of your tax return) number (as shown of and the lifetime First name Last name 1 of your tax return)				n page	(c) Qualifi expenses instruction	(see			
	learning credit for the same student in the									
	same year.									
							<u> </u>			
4 52	Add the amounts on line Enter the smaller of line							4 5a		
	For students who attend									
D	the smaller of \$10,000 or							5b		
С	Subtract line 5b from line							5с		
	Multiply line 5b by 40%							6a		
b	Multiply line 5c by 20% ((.20)		· <u>·</u> :				6b		
	Tentative lifetime learning		and 6b and go	to Part	t III			6c		
Par	t III Allowable Educ									T
7	Tentative education cred							7		
8	Enter: \$107,000 if married		_							
9	or qualifying widow(er) . Enter the amount from F				· · · - 					
10	Subtract line 9 from line				• • •					
10					1 40					
11	Enter: \$20,000 if married or qualifying widow(er)	filing jointly; \$10,000 i			hold, 11					
12	If line 10 is equal to or line 14. If line 10 is less (rounded to at least three	than line 11, divide	line 10 by line	11. Er	nter the resu	ult as	a decimal	12	× .	
13	Multiply line 7 by line 12							13		
14	Enter the amount from F							14		
15	Enter the total, if any, o									
								15		1
16	Subtract line 15 from line	e 14. If zero or less, s	top; you cannot	take a	any educatio	on cred	dits . 🕨	16		
17	Education credits. Ent line 50, or Form 1040A, I	line 31					🕨	17		
	* If you are filing Form 2555	2555-E7 or 1563 or v	ou are excluding	income	trom Duarto	Rico o	20 Dub 070	tor the	amount to ente	r

Biodiesel and Renewable Diesel Fuels Credit

2005

OMB No. 1545-1924

Attachment Sequence No. **141**

Department of the Treasury Internal Revenue Service

► Attach to your tax return.

Name(s) shown on return Identifying number

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

Part I Current Year Credit

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

	Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate		Column (a) x Colur	mn (b)
1	Biodiesel (other than agri-biodiesel)	1		\$.5	0		
2	Agri-biodiesel	2		\$1.0	0		
3	Renewable diesel sold or used after December 31, 2005	3		\$1.0	0		
4	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	4		\$.5	0		
5	Agri-biodiesel included in a biodiesel mixture	5		\$1.0	0		
6	Renewable diesel included in a renewable diesel mixture sold or used after December 31, 2005	6		\$1.0	0		
7	Qualified agri-biodiesel production (gallons sold) (cooperatives, see instructions for election)	7		\$.1	0		
8	Add lines 1 through 7. Include this amount in your income for	2005 (see instructions)		8		
9	Biodiesel and renewable diesel fuels credit(s) from a partnersh						
10	cooperative (see instructions)	 nershir		 ts see	9		
. •	instructions.)				10		
Par	t II Allowable Credit (See Who must file Form 3800 to				elow	or file Form 380	00.)
11	Regular tax before credits:						
•	Individuals. Enter the amount from Form 1040, line 44						
•	Corporations. Enter the amount from Form 1120, Schedule						
	Part I, line 1; or the applicable line of your return	}	11				
•	Estates and trusts. Enter the sum of the amounts from Form 10 and 1b, or the amount from the applicable line of your return		-				
12	Alternative minimum tax:		•				
•	Individuals. Enter the amount from Form 6251, line 35						
•	Corporations. Enter the amount from Form 4626, line 14 .			}	12		
	Estates and trusts. Enter the amount from Form 1041, Schedu	ule I, lin	e 56		40		
13	Add lines 11 and 12		1440	· ·	13		
	Foreign tax credit				-		
	Credits from Form 1040, lines 48 through 54						
	Possessions tax credit (Form 5735, line 17 or 27) Nonconventional source fuel credit (Form 8907, line 23)						
	Other specified credits (see instructions)				-		
	Add lines 14a through 14e				14f		
15	Net income tax. Subtract line 14f from line 13. If zero, skip lines 16			ine 20	15		
16	Net regular tax. Subtract line 14f from line 11. If zero or less, en	_	and the second s				
17	Enter 25% (.25) of the excess, if any, of line 16 over \$25,000 (see instruction	ons)	17				
18	Tentative minimum tax (see instructions)		18				
19	Enter the greater of line 17 or line 18				19		
20	•				20		_
21	Credit allowed for the current year. Enter the smaller of line 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, P. G, line 2c; or the applicable line of your return. If line 20 is small	art I, lin	ie 2; Form 1041, Sch	edule	21		
	-						

Department of the Treasury Internal Revenue Service

Credit for Qualified Retirement Savings Contributions

► Attach to Form 1040 or Form 1040A. ► See instructions on back. OMB No. 1545-0074

2005

Attachment
Sequence No. 129

Name(s) shown on return

Your social security number



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

- The amount on Form 1040, line 38, or Form 1040A, line 22, is more than \$25,000 (\$37,500 if head of household; \$50,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1988, (b) is claimed as a dependent on someone else's 2005 tax return, or (c) was a student (see instructions).

					(a) \	You	(b) Your spe	ouse
1	Traditional ar	nd Roth IRA cor	ntributions for 2005. D	o not include rollover				
	contributions				1			
2	Elective defe	rrals to a 401(k) or other qualified emp	oloyer plan, voluntary				
	employee co	ntributions, an	id 501(c)(18)(D) plan c	ontributions for 2005				
	(see instructi	ons)			2			
3	Add lines 1 a	and 2			3			
4	Certain distr	ibutions recei	ved after 2002 and b	pefore the due date				
	(including ex	tensions) of y	our 2005 tax return	(see instructions). If				
	married filing	jointly, include	e both spouses' amou	ints in both columns.				
	See instruction	ons for an exc	eption		4			
5	Subtract line	4 from line 3.	If zero or less, enter -	-0	5			
6	In each colu	mn, enter the	smaller of line 5 or \$2	2,000	6			+
							4	
7	Add the amo	ounts on line 6	. If zero, stop ; you ca	annot take this credit		7		
8	Enter the am	ount from For	m 1040, line 38*, or F	orm 1040A, line 22.	8			
9	Enter the app	olicable decim	al amount shown belo	ow:				
	If line	8 is—	۸۲	nd your filing status i	6			
	II IIIIe	6 15—	Married	Head of		P		
	0.404	But not	filing jointly	household	Single, Married fi	-		
	Over—	over—			separately, or Qualifying widow			
			Enter o	on line 9—	Qualifying widow	v(er)		
		\$15,000	.5	.5	.5			
	\$15,000	\$16,250	.5	.5	.2			
	\$16,250	\$22,500	.5	.5	.1	9	X	
	\$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			
	407.500	\$50,000	.1	.0	.0			
	\$37,500	Ψ00,000						
	\$37,500 \$50,000		.0	.0	.0			
			-		-			
				.0 you cannot take this c	-			
10	\$50,000	Note: //	f line 9 is zero, stop ; y	ou cannot take this c	-	10		
	\$50,000 Multiply line	Note: <i>If</i> 7 by line 9	f line 9 is zero, stop ; y	ou cannot take this c	-	10		
11	\$50,000 Multiply line Enter the am	Note: If 7 by line 9 ount from For	f line 9 is zero, stop ; y	vou cannot take this c	redit.	10		
11	\$50,000 Multiply line Enter the am Enter the total	Note: If 7 by line 9 ount from Foral of your credi	f line 9 is zero, stop ; y	vou cannot take this control of the	redit.	10		
11 12	Multiply line Enter the am Enter the tota Form 1040A,	Note: If 7 by line 9 Sount from Formal of your credit lines 29 through	f line 9 is zero, stop ; y	vou cannot take this control of the	redit.			
11 12 13	\$50,000 Multiply line Enter the am Enter the tota Form 1040A, Subtract line	Note: If 7 by line 9 Ount from Formal of your credit lines 29 throut 12 from line 1	f line 9 is zero, stop ; y	orm 1040A, line 28 nes 47 through 50, or	redit.	13		
11 12 13	Multiply line Enter the am Enter the tota Form 1040A, Subtract line Credit for q	Note: If 7 by line 9 ount from Fore al of your credit lines 29 throut 12 from line 1 ualified retire	f line 9 is zero, stop; y m 1040, line 46, or Fo its from Form 1040, lin ugh 31 l. lf zero, stop; you o ment savings contri	orm 1040A, line 28 nes 47 through 50, or	redit. 11 12 12 14 15 16 16 10 10 10 10 10 10	13		
11	Multiply line Enter the am Enter the tota Form 1040A, Subtract line Credit for q	Note: If 7 by line 9 ount from Fore al of your credit lines 29 throut 12 from line 1 ualified retire	f line 9 is zero, stop ; y	orm 1040A, line 28 nes 47 through 50, or	redit.	13		

Health Coverage Tax Credit

Attachment

OMB No. 1545-0074

Department of the Treasury

▶ Attach to Form 1040 or Form 1040NR.

Name of recipient (if both spouses are recipients, complete a separate form for each spouse)	Recipient's	social security number
		1
Defens you having the Definitions and Chariel Bules that havin an many 0		

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



Par

2

3

5

6

Do not complete this form if you can be claimed as a dependent on someone else's 2005 tax return.

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

- Check the boxes below for each month in 2005 that all of the following statements were true on the first day of that month.
 - You were an eligible trade adjustment assistance (TAA) recipient, alternative TAA recipient, or Pension Benefit Guaranty Corporation (PBGC) pension recipient.
 - You were covered by a qualified health insurance plan for which you paid the premiums (including months for which you paid premiums to "U.S. Treasury—HCTC").
 - You were not entitled to Medicare Part A or enrolled in Medicare Part B.
 - You were **not** enrolled in Medicaid or State Children's Health Insurance Program (SCHIP).

Health coverage tax credit. Subtract line 6 from line 5. If zero or less, enter -0-. Also include

on Form 1040, line 70, or Form 1040NR, line 64, and check box c on that line

- 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 ins employer-sponsored health insurance plan of your spouse) (see instructions that begin on page 	
☐ January ☐ February ☐ March ☐ April ☐ May ☐	June
☐ July ☐ August ☐ September ☐ October ☐ November ☐	December
Health Coverage Tax Credit	
Amount paid for qualified health insurance coverage for all months checked on line 1 (see instructions on page 3). Include qualified health insurance premiums paid to "U.S. Treasury—HCTC" and advance payments from Form 1099-H, box 1	2
Note. You must attach invoices and proof of payment for any amounts included on line 2 for which you did not receive an advance payment (see instructions on page 3).	
Enter the total amount of any (a) Archer MSA and health savings account distributions used to pay amounts included on line 2 and (b) National Emergency Grants you received for health insurance in 2005	3
Subtract line 3 from line 2. If zero or less, stop; you cannot take the credit	4
Multiply line 4 by 65% (.65) and enter the result	5
	6
Advance payments, if any, from Form 1099-H, box 1	6

Health Savings Accounts (HSAs)

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

► Attach to Form 1040.

► See separate instructions.

Attachment Sequence No. 138	

Social security number of HSA Name(s) shown on Form 1040 beneficiary. If both spouses have HSAs, see page 2 of the instructions ▶

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

Part I HSA Contributions and Deduction. See page 2 of the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse (see page 2 of the instructions). Check the box to indicate your coverage under a high-deductible health plan (HDHP) during ☐ Self-only Family HSA contributions you made for 2005 (or those made on your behalf), including those made from January 1, 2006, through April 17, 2006, that were for 2005. Do not include employer 2 If you were under age 55 at the end of 2005, and on the first day of every month during 2005, you were an eligible individual with the same annual deductible and coverage, enter the smaller of: • Your annual deductible (see page 2 of the instructions), or • \$2,650 (\$5,250 for family coverage). 3 All others, enter the limit from the worksheet on page 3 of the instructions Enter the amount you and your employer contributed to your Archer MSAs for 2005 from Form 8853, lines 3 and 4. If you or your spouse had family coverage under an HDHP at any time during 4 5 Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2005, see the instructions on page 3 for the 6 If you were age 55 or older at the end of 2005, married, and you or your spouse had family coverage under an HDHP at any time during 2005, enter your additional contribution amount 7 8 8 Employer contributions made to your HSAs for 2005 9 10 10 11 HSA deduction. Enter the smaller of line 2 or line 10 here and on Form 1040, line 25 . . . Caution: If line 2 is more than line 11, you may have to pay an additional tax (see page 4 of the instructions). HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, Part II complete a separate Part II for each spouse. 12a 12a Total distributions you received in 2005 from all HSAs (see page 4 of the instructions) b Distributions included on line 12a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 12a that were 12b withdrawn by the due date of your return (see page 4 of the instructions) 12c 13 Unreimbursed qualified medical expenses (see page 4 of the instructions) Taxable HSA distributions. Subtract line 13 from line 12c. If zero or less, enter -0-, Also, include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "HSA" 14 15a If any of the distributions included on line 14 meet any of the Exceptions to the Additional b Additional 10% tax (see page 5 of the instructions). Enter 10% (.10) of the distributions included on line 14 that are subject to the additional 10% tax. Also include this amount in the total on

Form 1040, line 63. On the dotted line next to line 63, enter "HSA" and the amount .

15b

Department of the Treasury Internal Revenue Service

Domestic Production Activities Deduction

2005 Attachment Sequence No. 143

OMB No. 1545-1984

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

INAII	ie(s) as shown on return	identifying number						
1	Domestic production gross receipts	1						
-								
2	Allocable cost of goods sold	-						
3	Directly allocable deductions, expenses, or losses 3							
4	Indirectly allocable deductions, expenses, or losses 4							
5	Add lines 2 through 4	5						
6	Subtract line 5 from line 1	6						
7	Qualified If you are a— Then enter the total qualified production activities income from—							
	activities a Shareholder Schedule K-1 (Form 1120S), box 12, code Q							
	income from pass- b Partner Schedule K-1 (Form 1065), box 13, code U	7						
	through Schedule K-1 (Form 1065-B), box 9, code S2							
	entities: c Beneficiary Schedule K-1 (Form 1041), box 14, code C							
8	Qualified production activities income. Add lines 6 and 7. If zero or less, enter -0- here,							
	skip lines 9 through 15, and enter -0- on line 16	8						
9	Income limitation (see instructions):							
	 Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction 							
	All others. Enter your taxable income figured without the domestic production							
	activities deduction (tax-exempt organizations, see instructions)							
10	Enter the smaller of line 8 or line 9. If zero or less, enter -0- here, skip lines 11 through 15, and enter -0- on line 16	10						
	and enter -0- on line to							
11	Enter 3% of line 10	11						
12	Form W-2 wages (see instructions)	12						
13	Form W-2 wages If you are a— Then enter the total Form W-2 wages from—							
	from pass- a Shareholder Schedule K-1 (Form 1120S), box 12, code B							
	through entities: b Partner Schedule K-1 (Form 1065), box 13, code V	13						
	Schedule K-1 (Form 1065-B), box 9, code S3							
	c Beneficiary Schedule K-1 (Form 1041), box 14, code D							
14	Add lines 12 and 13	14						
15	Form W-2 wage limitation. Enter 50% of line 14							
16	Enter the smaller of line 11 or line 15							
4-	Democratic manufacturing activities also deducation from a constitute forty deducation for							
17	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6	17						
	1000 17(11), 50% 0							
18	Expanded affiliated group allocation (see instructions)	18						
19	Domestic production activities deduction. Combine lines 16 through 18 and enter the result							
13	here and on Form 1040, line 35; Form 1120, line 25; Form 1120-A, line 21; or the applicable							
	line of your return	19						

Department of the Treasury Internal Revenue Service

Exemption Amount for Taxpayers Housing Individuals Displaced by Hurricane Katrina

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

OMB No. 1545-0074

2005

Attachment
Sequence No. 55

Name(s) shown on your return

Your social security number

(line 7d of Form 1040NR). 1 (a) First and last name (b) Social security number (see instructions)	(c) Former address in disaster area (number and street, city or town, state, and ZIP code) (d) Number of consecutive days house in your main home
Part II Exemption Amount	
 Multiply \$500 by the total number of individuals listed in F \$2,000 (\$1,000 if married filing separately) 	
3 Multiply \$3,200 by the total number of exemptions clair Form 1040A (line 7d of Form 1040NR)	
4 Add lines 2 and 3	4
5 Is the amount on Form 1040, line 38 (Form 1040A, line Form 1040NR, line 36), more than the amount shown on line for your filing status? No. (STOP) Enter the amount from line 4 above on Foliate 42 (Form 1040A, line 26; or Form 1040NR, line 39).	e 6 below prm 1040,
 Yes. Enter on line 5 the amount from Form 1040 (Form 1040A, line 22; or Form 1040NR, line 36) 6 Enter the amount shown below for your filing status. Single—\$145,950 Married filing jointly or Qualifying widow(er)—\$218,950 Married filing separately—\$109,475 Head of household—\$182,450 Subtract line 6 from line 5. Is the result more than \$122,500 if married filing separately)? 	6
☐ Yes. STOP Enter the amount from line 2 above on Folione 42 (Form 1040A, line 26; or Form 1040NR, line 39) ☐ No. Continue.	
B Divide line 7 by \$2,500 (\$1,250 if married filing separately). If is not a whole number, increase it to the next higher whole (for example, increase 0.0004 to 1)	e number 8
9 Multiply line 8 by 2% (.02) and enter the result as a decima to at least three places	
Multiply line 3 by line 9	

42; Form 1040A, line 26; or Form 1040NR, line 39

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

1040			tment of the Treasury—Internal Revenue Service Individual Income Tax Return	2005	(00)	2-1- D						
	\dashv		he year Jan. 1–Dec. 31, 2005, or other tax year beginning	, 2005, endi		20 \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\		staple in this	·			
Label	⊢		r first name and initial Last n		,	-	OMB No. 1545-0074 Your social security number					
	ᄓ						Spouse's social security number					
	A B	If a	joint return, spouse's first name and initial Last n	ame								
	Εl											
label.	нΓ	Hor	ne address (number and street). If you have a P.O. b	ox, see page 16.	Apt. no).	A Y	You must enter				
Oli lei wise,	Ë					<u> </u>	A y	our SSN(s) above.			
	Ë							Checking a box below will not				
Presidential \	Ц	- 01		. 40	1: 6 1/			your tax o	1			
Election Campai	gn J	► CI	neck here if you, or your spouse if filing jointly	, want \$3 to go to t				You	Spouse			
Filing Status		1 L	Single	4 🔲	Head of househ							
•)	2 _	Married filing jointly (even if only one had in	·	the qualifying pe		child bu	t not your d	ependent, enter			
Check only one box.		3 _	Married filing separately. Enter spouse's SS and full name here. ▶	SN above 5	this child's nam Qualifying wido			dent child	(see nage 17)			
OTIC BOX.		6a	Yourself. If someone can claim you as a			W(CI) WILI	1 depen	Boxes che	ecked			
Exemptions		b	Spouse	•			: :}	on 6a and				
		С	Dependents:	(2) Dependent's	(3) Dependent's	(4) if qua		on 6c who				
			(1) First name Last name	cial security number	relationship to you	child for ch credit (see p		lived wi did not li	•			
				1 1			<u> </u>	you due to or separat	divorce			
If more than four dependents, see				1 1				(see page	20)			
page 19.	,							Dependent not entere				
				1 1				Add numb	pers on			
		d	Total number of exemptions claimed					lines abov	re 🕨			
Income		7	Wages, salaries, tips, etc. Attach Form(s) W-2				7					
IIICOIIIE		8a	Taxable interest. Attach Schedule B if require	1 51			8a					
Attach Form(s)		b	Tax-exempt interest. Do not include on line				0-					
W-2 here. Also attach Forms		9a	Ordinary dividends. Attach Schedule B if requ	lired			9a					
W-2G and		b	Qualified dividends (see page 23)		(0)	2)	10					
1099-R if tax was withheld.		10 11	Taxable refunds, credits, or offsets of state a	nd local income tax	es (see page 2)	3)	11					
was withineta.		12	Alimony received	or C-E7			12					
		13	Capital gain or (loss). Attach Schedule D if re		 ed check here	· i	13					
If you did not		14	Other gains or (losses). Attach Form 4797 .	•			14					
get a W-2,		15a	IRA distributions . 15a		ole amount (see p	age 25)	15b					
see page 22.	1	l6a	Pensions and annuities 16a		ole amount (see p	,	16b					
Enclose, but do	1	17	Rental real estate, royalties, partnerships, S co	orporations, trusts, e	etc. Attach Sch	edule E	17					
not attach, any payment. Also,	1	18	Farm income or (loss). Attach Schedule F .				18					
please use	1	19					19					
Form 1040-V.		20a	Social security benefits . 20a		ole amount (see p		20b					
		21 22	Other income. List type and amount (see pag Add the amounts in the far right column for line	ge 29)	is your total inc	ome >	21					
				22								
Adjusted		23	1 (1 0)									
Gross	4	24	Certain business expenses of reservists, performin fee-basis government officials. Attach Form 2106	· / • •								
Income	2	25	Health savings account deduction. Attach For	0=								
		26	Moving expenses. Attach Form 3903									
		27	One-half of self-employment tax. Attach Sched	0.7								
	2	28	Self-employed SEP, SIMPLE, and qualified p	lans 28								
	2	29	Self-employed health insurance deduction (se									
	3	30	Penalty on early withdrawal of savings									
	3	31a	Alimony paid b Recipient's SSN ▶									
		32	IRA deduction (see page 31)									
		33	Student loan interest deduction (see page 33									
		34	Tuition and fees deduction (see page 34) .									
		35 36	Domestic production activities deduction. Attack Add lines 23 through 31a and 32 through 35	11011110000			36					
		37	Subtract line 36 from line 22. This is your adj			•	37					

Form 1040 (2005)				Page	e 4	
	38	Amount from line 37 (adjusted gross income)	38			
Tax and	39a	Check [You were born before January 2, 1941, Blind.] Total boxes				
Credits	Jaa	if: Spouse was born before January 2, 1941, ☐ Blind. Checked ▶ 39a ☐				
	٠.		-			
Standard Deduction	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here ▶39b ∟	40			
for—	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40		_	
 People who 	41	Subtract line 40 from line 38	41			
checked any	42	If line 38 is over \$109,475, or you provided housing to a person displaced by Hurricane Katrina,				
box on line 39a or 39b or		see page 37. Otherwise, multiply \$3,200 by the total number of exemptions claimed on line 6d	42		_	
who can be	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43			
claimed as a	44	Tax (see page 37). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972	44			
dependent, see page 36.	45	Alternative minimum tax (see page 39). Attach Form 6251	45			
All others:	46	Add lines 44 and 45	46			
	47	Foreign tax credit. Attach Form 1116 if required 47				
Single or Married filing		Torogram Action Action 1710 in required				
separately,	48	orealizer of this and dependent our expenses. Attack of the table of the table of the table of the table of the table of the table of tabl				
\$5,000	49	ordation the clashy of the disabled. Attach conclude it				
Married filing jointly or	50	Education credits. Attach Form 6000	-			
Qualifying	51	Retirement savings contributions credit. Attach Form 8880	-			
widow(er),	52	Child tax credit (see page 41). Attach Form 8901 if required 52	-			
\$10,000	53	Adoption credit. Attach Form 8839	-			
Head of household,	54	Credits from: a Form 8396 b Form 8859 54				
\$7,300	55	Other credits. Check applicable box(es): a Form 3800				
	J	b ☐ Form 8801 c ☐ Form 55				
	56	Add lines 47 through 55. These are your total credits	56			
	57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0	57			
0.1	58	Self-employment tax. Attach Schedule SE	58			
Other	59	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	59			
Taxes	60		60		_	
		Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	61		_	
	61	Advance earned income credit payments from Form(s) W-2	62		_	
	62 63	Household employment taxes. Attach Schedule H			_	
		Add lines 57 through 62. This is your total tax	63		_	
Payments Payments	64	Federal income tax withheld from Forms W-2 and 1099 64	-			
	65	2005 estimated tax payments and amount applied from 2004 return 65	-			
If you have a	66a	Earned income credit (EIC)	-			
qualifying child, attach	b	Nontaxable combat pay election 66b				
Schedule EIC.	67	Excess social security and tier 1 RRTA tax withheld (see page 59)				
	68	Additional child tax credit. Attach Form 8812 68				
	69	Amount paid with request for extension to file (see page 59) 69				
	70	Payments from: a Form 2439 b Form 4136 c Form 8885 . 70				
	71	Add lines 64, 65, 66a, and 67 through 70. These are your total payments	71			
Defined	72	If line 71 is more than line 63, subtract line 63 from line 71. This is the amount you overpaid	72			
Refund	73a	Amount of line 72 you want refunded to you	73a		_	
Direct deposit? See page 59			700		_	
and fill in 73h	► b					
73c, and 73d.	► d	Account number				
	74	Amount of line 72 you want applied to your 2006 estimated tax > 74				
Amount	75	Amount you owe. Subtract line 71 from line 63. For details on how to pay, see page 60 ▶	75			
You Owe	76	Estimated tax penalty (see page 60)				
Third Party	Do	you want to allow another person to discuss this return with the IRS (see page 61)?	Compl	ete the following.	N	
Designee		signee's Phone Personal identified	ation			
	nar			<u> </u>	_	
Sign		der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, an- ief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of w				
Here						
Joint return?	You	ur signature Date Your occupation	Daytime phone number			
See page 17.			()		
Keep a copy	Spo	ouse's signature. If a joint return, both must sign. Date Spouse's occupation				
for your records.	7					
	Des	Date	Prep	parer's SSN or PTIN		
Paid		eparer's nature Check if self-employed	"			
Preparer's		n's name (or EIN	1			
Use Only	you	urs if self-employed),			_	
	add	dress, and ZIP code Phone no.	(1		

1040		artment of the Treasury—Internal Revenue Se 5. Individual Income Tax Retu	U)) / / \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	(00)	IDO Har	Out. Dav		atauta in this				
<u> </u>	_	the year Jan. 1–Dec. 31, 2005, or other tax year beginni		(99) 05, ending		20		staple in this	· ·			
Label	_	· · · · · · · · · · · · · · · · · · ·	ast name	oo, criding	,	1		OMB No. 1545-0074 Your social security number				
(See L	- 1							;	:			
instructions A		a joint return, spouse's first name and initial L	ast name				Spouse's social security number					
on page 16.) Use the IRS												
label.	Н	me address (number and street). If you have a P	.O. box, see page 1	6.	Apt. no	o	▲ Y	You must enter your SSN(s) above.				
Otherwise, please print	: I					į	A y					
or type.		y, town or post office, state, and ZIP code. If you	u have a foreign add	lress, see page	16.	ſ	Checking a box below will not					
Presidential							<u>~</u>	your tax o	or refund.			
Election Campaig	n 🕨	Check here if you, or your spouse if filing jo	intly, want \$3 to g	go to this fun	d (see p	age 16) I	<u> </u>	You	Spouse			
F::: Ot-t	1	Single		4 Head	of housel	nold (with	qualifyin	g person). ((See page 17.) I			
Filing Status	2	Married filing jointly (even if only one ha	ad income)	-			child but	t not your o	dependent, ente			
Check only	3	Married filing separately. Enter spouse'	s SSN above			e here.		al a ser a la Male	/ 47\			
one box.		and full name here. ▶					า depen า	Boxes ch	(see page 17)			
Exemptions	6a	Yourself. If someone can claim you	•	do not check	box 6a		}	on 6a and	d 6b			
Exemptions	b	Spouse		(3) Dec	endent's		alifvina	No. of ch on 6c wh				
	·	(1) First name Last name	(2) Dependent's social security number	per relatio	nship to	child for ch	ild tax	• lived w	-			
		(1) That hame	1 1	у	ou	credit (see p	age 19)	 did not you due to 	o divorce			
If more than four			1 1					or separat (see page				
dependents, see page 19.			1 1					Dependen not entere	its on 6c			
page 10.			1 1									
	d	Total number of exemptions claimed .						Add numl				
_	7	Wages, salaries, tips, etc. Attach Form(s)	W-2				7					
Income	8a	Taxable interest. Attach Schedule B if re	quired				8a					
Attach Form(s)	b	Tax-exempt interest. Do not include on	line 8a	8b								
W-2 here. Also	9a	Ordinary dividends. Attach Schedule B if	required	,			9a					
attach Forms W-2G and	b	Qualified dividends (see page 23)		9b								
1099-R if tax	10	Taxable refunds, credits, or offsets of sta	ite and local incor	ne taxes (see	page 2	3)	10					
was withheld.	11	Alimony received					11					
	12	Business income or (loss). Attach Schedu					12					
	13	Capital gain or (loss). Attach Schedule D	•	required, che	eck here	▶ ⊔	13					
If you did not get a W-2,	14	Other gains or (losses). Attach Form 479					15b					
see page 22.	15a	II IA distributions		Taxable amo	٠.	,	16b					
Faciona but do	16a	i crisions and armanics		Taxable amo			17					
Enclose, but do not attach, any	17° 18	Rental real estate, royalties, partnerships, Farm income or (loss). Attach Schedule F	•				18					
payment. Also,	19						19					
please use Form 1040-V.	20a	Social security benefits . 20a	1 1	Taxable amo			20b					
	21	Other income. List type and amount (see				,	21					
	22	Add the amounts in the far right column for	r lines 7 through 2	1. This is your	total in	come 🕨	22					
A discount of	23	Educator expenses (see page 29)		23								
Adjusted	24	Certain business expenses of reservists, perfo	orming artists, and									
Gross		fee-basis government officials. Attach Form	2106 or 2106-EZ	24			_					
Income	25	Health savings account deduction. Attach	Form 8889	25			_					
	26	Moving expenses. Attach Form 3903 .		26			_					
	27	One-half of self-employment tax. Attach S		27								
	28	Self-employed SEP, SIMPLE, and qualified		28								
	29	Self-employed health insurance deductio		30								
	30	Penalty on early withdrawal of savings . Alimony paid b Recipient's SSN ▶		31a								
	31a 32	IRA deduction (see page 31)		32								
	33	Student loan interest deduction (see page		33								
	34	Tuition and fees deduction (see page 34)		34								
	35	Domestic production activities deduction. A		35								
	36	Add lines 23 through 31a and 32 through					36					
	37	Subtract line 36 from line 22. This is you				•	37					

Form 1040 (2005)	1			Page 4
	38	Amount from line 37 (adjusted gross income)	38	
Tax and		Check [You were born before January 2, 1941, Blind.] Total boxes		
Credits	39a	·		
		(= openie mas som som som om many 2, 1011, = 2 minut	=	
Standard Deduction	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here ▶39b L		
for—	_40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	
People who	41	Subtract line 40 from line 38	41	
checked any	42	If line 38 is over \$109,475, or you provided housing to a person displaced by Hurricane Katrina,		
box on line 39a or 39b or		see page 37. Otherwise, multiply \$3,200 by the total number of exemptions claimed on line 6d	42	
who can be	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	
claimed as a dependent,	44	Tax (see page 37). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972	44	
see page 36.	45	Alternative minimum tax (see page 39). Attach Form 6251	45	
All others:	46	Add lines 44 and 45	46	
Single or	47	Foreign tax credit. Attach Form 1116 if required 47		
Married filing	48	Credit for child and dependent care expenses. Attach Form 2441		
separately,		oredit for entitle and dependent early expenses. Attach 1 of 11 2441		
\$5,000	49	oreal for the closify of the disabled. Attach defieddie 11.	1	
Married filing jointly or	50	Education crodits. Attach Form cocc	-	
Qualifying	51	Retirement savings contributions credit. Attach Form 8880	-	
widow(er),	52	Child tax credit (see page 41). Attach Form 8901 if required 52	-	
\$10,000	53	Adoption credit. Attach Form 8839	4	
Head of household,	54	Credits from: a Form 8396 b Form 8859 54	_	
\$7,300	55	Other credits. Check applicable box(es): a Form 3800		
	J	b ☐ Form 8801 c ☐ Form 55		
	56	Add lines 47 through 55. These are your total credits	56	
	57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0	57	
O.11	58	Self-employment tax. Attach Schedule SE	58	
Other	59	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	59	
Taxes	60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60	
	61	Advance earned income credit payments from Form(s) W-2	61	
	62	Household employment taxes. Attach Schedule H	62	
	63	Add lines 57 through 62. This is your total tax	63	
			03	
Payments Payments	64	Federal income tax withheld from Forms W-2 and 1099 64	-	
	65	2005 estimated tax payments and amount applied from 2004 return	-	
If you have a	_66a	Earned income credit (EIC)	-	
qualifying child, attach	b	Nontaxable combat pay election 66b		
Schedule EIC.	67	Excess social security and tier 1 RRTA tax withheld (see page 59)	4	
	68	Additional child tax credit. Attach Form 8812		
	69	Amount paid with request for extension to file (see page 59) 69		
	70	Payments from: a Form 2439 b Form 4136 c Form 8885 . 70		
	71	Add lines 64, 65, 66a, and 67 through 70. These are your total payments	71	
Refund	72	If line 71 is more than line 63, subtract line 63 from line 71. This is the amount you overpaid	72	
	73a	Amount of line 72 you want refunded to you	73a	
Direct deposit? See page 59	▶ b	Routing number		
and fill in 72h		Account number Savings		
73c, and 73d.	-			
Amarint	74	Amount of line 72 you want applied to your 2006 estimated tax > 74	75	
Amount You Owe	75 76	Amount you owe. Subtract line 71 from line 63. For details on how to pay, see page 60 Estimated tax penalty (see page 60)	15	
	Do		Campl	eta tha fallowing
Third Party	Do	you want to allow another person to discuss this return with the IRS (see page 61)? Yes.	Compi	ete the following. No
Designee		signee's Phone Personal identif	ication	
	nar			b t - f
Sign	beli	der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, a lef, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of v	na to the which pre	parer has any knowledge.
Here		ur signature Date Your occupation		time phone number
Joint return?	100	di signature Date Tour occupation	Dayt	ine phone number
See page 17.			()
Keep a copy for your	Spe	ouse's signature. If a joint return, both must sign. Date Spouse's occupation		
records.				
Paid	Pre	parer's Date Check if	Prep	parer's SSN or PTIN
		nature self-employed	\perp	
Preparer's	Firr	n's name (or EIN		
Use Only		urs if self-employed), dress, and ZIP code Phone no.	()

1040		Sartment of the Treasury—Internal Revenue Service S. Individual Income Tax Return	5 (00)	IDO III-	O-1 - D					
<u> </u>	_		(99) 005, ending		20 N		staple in this	•		
Label		our first name and initial Last name	ooo, criding		20		OMB No. 1545-0074 Your social security number			
(See L	- 1						; ;			
instructions A		a joint return, spouse's first name and initial Last name				Spouse's social security number				
on page 16.) Use the IRS							1 1			
label.		ome address (number and street). If you have a P.O. box, see page	16.	Apt. n	0.	A Y	You must enter your SSN(s) above.			
Otherwise, please print	:					A y				
or type.		ity, town or post office, state, and ZIP code. If you have a foreign ad	dress, see page	e 16.		Checki	Checking a box below will not			
Presidential	丄				<i>_</i> _	<u>~</u>	your tax or	refund.		
Election Campaig	n 🕨	Check here if you, or your spouse if filing jointly, want \$3 to	go to this fun	id (see p	age 16) I	<u> </u>	You 📙	Spouse		
Filing Otatus	1	Single	4 Head	of house	nold (with	qualifyin	g person). (S	See page 17.) If		
Filing Status	2	Married filing jointly (even if only one had income)				child bu	t not your de	ependent, enter		
Check only	3	Married filing separately. Enter spouse's SSN above			ne here.		-lt -l-: - /	17\		
one box.		and full name here. ▶				n aepen 1	Boxes che	see page 17)		
Exemptions	6		do not check	с бох ба		}	on 6a and	6b		
Excliptions		Spouse	(3) Dej	endent's	(4) if qu	alifying	No. of chil on 6c who):		
		(1) First name Last name social security num	nber relatio	nship to	child for cl	hild tax	lived with	-		
)	/0U	CIEUII (SEE)	Jaye 13)	 did not li you due to 	divorce		
If more than four						<u> </u>	or separation (see page 2			
dependents, see page 19.							Dependent			
page 10.		: :								
		Total number of exemptions claimed					Add numb lines above			
_	7	Wages, salaries, tips, etc. Attach Form(s) W-2				7				
Income	8	Taxable interest. Attach Schedule B if required				8a				
Attach Form(s)		Tax-exempt interest. Do not include on line 8a	8b							
W-2 here. Also	9	Ordinary dividends. Attach Schedule B if required				9a				
attach Forms W-2G and		Qualified dividends (see page 23)	9b							
1099-R if tax	10	Taxable refunds, credits, or offsets of state and local inco	me taxes (se	e page 2	3)	10				
was withheld.	11	Alimony received				11				
	12					12				
16 11 1	13	Capital gain or (loss). Attach Schedule D if required. If not	t required, ch	eck here	D	13				
If you did not get a W-2,	14	Other gains or (losses). Attach Form 4797				15b				
see page 22.	15	I II IA distributions	b Taxable amo	,	,	16b				
Enclose, but do	16 17	Rental real estate, royalties, partnerships, S corporations, t	b Taxable amo		-	17				
not attach, any	18	Farm income or (loss). Attach Schedule F				18				
payment. Also,	19	Unemployment compensation				19				
please use Form 1040-V.	20		b Taxable amo			20b				
	21	Other income. List type and amount (see page 29)				21				
	22	Add the amounts in the far right column for lines 7 through 2	21. This is you	r total in	come ►	22				
A dimete d	23	Educator expenses (see page 29)	23			_				
Adjusted	24	Certain business expenses of reservists, performing artists, and								
Gross		fee-basis government officials. Attach Form 2106 or 2106-EZ	24			-				
Income	25	Health savings account deduction. Attach Form 8889	25							
	26	Moving expenses. Attach Form 3903	26			-				
	27	One-half of self-employment tax. Attach Schedule SE	27			\dashv				
	28	Self-employed SEP, SIMPLE, and qualified plans	28							
	29	Self-employed health insurance deduction (see page 30)	30							
	30 31	Penalty on early withdrawal of savings	31a							
	32	IRA deduction (see page 31)	32							
	33	Student loan interest deduction (see page 33)	33							
	34	Tuition and fees deduction (see page 34)	34							
	35	Domestic production activities deduction. Attach Form 8903	35							
	36	Add lines 23 through 31a and 32 through 35				36				
	37	Subtract line 36 from line 22. This is your adjusted gross			•	37		-		

Form 1040 (2005)				Page 4
	38	Amount from line 37 (adjusted gross income)	38	
Tax and				
Credits	39a	· · · · · · · · · · · · · · · · · · ·		
		(= opoulo mas som series samally 2, 10 m, = 2 mm) smoother / sea	Ħ.	
Standard Deduction	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here ▶39b I		1
for—	_40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	
People who	41	Subtract line 40 from line 38	41	
checked any	42	If line 38 is over \$109,475, or you provided housing to a person displaced by Hurricane Katrina,		
box on line 39a or 39b or		see page 37. Otherwise, multiply \$3,200 by the total number of exemptions claimed on line 6d	42	
who can be	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0	43	
claimed as a dependent,	44	Tax (see page 37). Check if any tax is from: a Form(s) 8814 b Form 4972	44	
see page 36.	45	Alternative minimum tax (see page 39). Attach Form 6251	45	
All others:	46	Add lines 44 and 45	46	
	47	Foreign tax credit. Attach Form 1116 if required		
Single or Married filing		Totali tax ordat. Attaci Totali Trolli required		
separately,	48	orealt for child and dependent care expenses. Attach 1 of 11 2441	-	
\$5,000	49	oreal for the electry of the disabled. Attach deflectate 11.	\dashv	
Married filing jointly or	50	Eddodion ordio. Attach Form 6000	\dashv	
Qualifying	51	Retirement savings contributions credit. Attach Form 8880	-	
widow(er),	52	Child tax credit (see page 41). Attach Form 8901 if required 52	_	
\$10,000	53	Adoption credit. Attach Form 8839	_	
Head of household,	54	Credits from: a ☐ Form 8396 b ☐ Form 8859	_	
\$7,300	55	Other credits. Check applicable box(es): a Form 3800		
	J	b ☐ Form 8801 c ☐ Form 55		
	56	Add lines 47 through 55. These are your total credits	56	
	57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0 ▶	57	
0.1	58	Self-employment tax. Attach Schedule SE	58	
Other	59	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137		
Taxes	60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required		
	61	Advance earned income credit payments from Form(s) W-2		
	62 63	Household employment taxes. Attach Schedule H		
			63	
Payments Payments	64	Federal income tax withheld from Forms W-2 and 1099 64	\dashv	
	65	2005 estimated tax payments and amount applied from 2004 return 65	_	
If you have a	66a	Earned income credit (EIC)	4	
qualifying child, attach	b	Nontaxable combat pay election 66b		
Schedule EIC.	67	Excess social security and tier 1 RRTA tax withheld (see page 59)	_	
	68	Additional child tax credit. Attach Form 8812 68		
	69	Amount paid with request for extension to file (see page 59) 69		
	70	Payments from: a Form 2439 b Form 4136 c Form 8885 . 70		
	71	Add lines 64, 65, 66a, and 67 through 70. These are your total payments	71	
Defund	72	If line 71 is more than line 63, subtract line 63 from line 71. This is the amount you overpaid	72	
Refund	73a	Amount of line 72 you want refunded to you	73a	
Direct deposit? See page 59			100	
and fill in 72h	► b			
73c, and 73d.	► d	Account number		
A	74	Amount of line 72 you want applied to your 2006 estimated tax 74	7.5	
Amount	75 76	Amount you owe. Subtract line 71 from line 63. For details on how to pay, see page 60	75	
You Owe	76	Estimated tax penalty (see page 60)	0	late the falls for DN
Third Party	Do	you want to allow another person to discuss this return with the IRS (see page 61)?	. Compl	lete the following. No
Designee		signee's Phone Personal identity	fication	
	nar	, ,		
Sign	Und beli	der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, a lef, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of	and to the	best of my knowledge and eparer has any knowledge.
Here				time phone number
Joint return?	100	ur signature Date Your occupation	Day	line priorie number
See page 17.	\ _		()
Keep a copy for your	Spe	ouse's signature. If a joint return, both must sign. Date Spouse's occupation		
records.				
Daid	Pre	parer's Date Check if	Prep	parer's SSN or PTIN
Paid		parter s Check if self-employed]	
Preparer's	Firr	n's name (or EIN	- !	
Use Only		urs if self-employed), dress, and ZIP code Phone no.)
		i i i i i i i i i i i i i i i i i i i		

1040A	U.S	6. Individual	Income Ta	ax Return	(99)	2005	IRS U	se Only-	—Do not wr	rite or staple in this s	space.
Label	Your fi	irst name and initial		Last name				`	``	OMB No. 1545-0074	4
(See page 18.)									Your so	cial security number	er
A B									<u> </u>	1	
l E	If a joir	nt return, spouse's first	name and initial	Last name					Spouse'	s social security num	nber
Use the IRS label.									i		
Otherwise E	Home	address (number and s	treet). If you have a P.0	O. box, see page 18	3.		Ap	ot. no.		ou must enter	\blacktriangle
please print R									yo	our SSN(s) above.	_
or type.	City, to	own or post office, state	e, and ZIP code. If you	have a foreign add	ress, see pag	e 18.				g a box below will i	not
Presidential Election Campaign	Cho	eck here if you, or	your spouso if fil	ling jointly, war	at \$2 to go	to this fund	(soo pao	10 19)	change y	your tax or refund. You Spot	
		_	your spouse ii iii	ing jointly, war	ii 45 to go				وان الألوبيو وا		
Filing	1	☐ Single ☐ Married filing in	ointly (even if only	v one had ince	umo)					g person). (See pag but not your depen	
status Check only	3	_	separately. Enter		•		this child			but not your acpoin	idont,
one box.	J.	full name here		spouse s con	above and	5 🗌 Qualif	ying wide	ow(er) w	ith depend	lent child (see page	19)
Exemptions	6a		If someone of	an claim vo	ou as a c					Boxes	
LXemptions		_	box 6a.	arr oranir yo		оронаон,		• 000	}	checked on 6a and 6b	
	b								<u>J</u>	No. of children	
	С	Dependents:		(2) Depende	nt'e encial	(3) Depen	ident's		f qualifying I for child		
		(1) First name	Lost name	security r		relations	•		redit (see	lived with you	
If more than six		(1) First name	Last name		,	you		pa	age 21)	• did not live	
dependents, see page 21.				:					 	with you due to divorce or	
	-								\vdash	separation (see page 22)	
									\vdash		
									\vdash	Dependents on 6c not	
									\vdash	entered above	
										Add numbers on lines	
	d	Total number	of exemption	s claimed.						above >	<u> </u>
Income	_										
Attach	_7_	Wages, salar	ies, tips, etc.	Attach Forn	n(s) W-2				7		
Form(s) W-2	0-	Tavable inte	Attack C		!	_1			0-		
here. Also		Taxable inter						Т	8a		
attach Form(s)	9a		dends. Attach						—— 9а		
1099-R if tax		Qualified divi			roquiro	9b			<u> </u>		
was withheld.	10		distributions (5).				₁₀		
If you did not	11a	IRA	,			11b Taxa	able an	nount			
get a W-2, see page 24.		distributions.	11a			(see	page 2	25).	11b		
	12a	Pensions and				12b Taxa					
Enclose, but do not attach, any		annuities.	12a			(see	page 2	26).	12b		
payment.						. =			4.0		
	13		ent compensa	tion and Ala	aska Per				s. 13		
	14a	Social securi benefits.	•			14b Taxa			1.1h		
		Deffettis.	14a			(566	page 2	20).	14b		
	15	Add lines 7 th	nrough 14b (fa	r right colum	nn). This	is your tota	l incon	ne.	▶ 15		
Adjusted	16		penses (see p		,	16					
gross	17		n (see page 2			17					
income	18		interest dedu		age 31).	18					
	19		ees deductior			19					
	20	Add lines 16	through 19.	These are yo	our total	adjustme	nts.		20		
	04	Cubtract !!:	OO from !!==	15 This is :	(OLUM E-1)	10tod ::::	o in	me	N 01		
	21	Subtract line	20 from line	TO. THIS IS \	our auj t	มธเษน gros	S IIICO	me.	▶ 21		

Department of the Treasury-Internal Revenue Service

Form

Form 1040A	(2005	o)	Pag	e 2
Tax,	22	Enter the amount from line 21 (adjusted gross income).	22	
credits, and	23a	Check]	
Standard Deduction	b	If you are married filing separately and your spouse itemizes deductions, see page 32 and check here ► 23b □		
for—	24	Enter your standard deduction (see left margin).	24	
People who	25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0	25	
checked any	26	If line 22 is over \$109,475, or you provided housing to a person displaced by		
box on line		Hurricane Katrina, see page 33. Otherwise, multiply \$3,200 by the total number		
23a or 23b or who can be		of exemptions claimed on line 6d.	00	
claimed as a			26	
dependent,	27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0		
see page 32.		This is your taxable income.	27	
All others:	28	Tax, including any alternative minimum tax (see page 34).	28	
Single or	29	Credit for child and dependent care expenses.		
Married filing separately,		Attach Schedule 2. 29		
\$5,000	30	Credit for the elderly or the disabled. Attach	_	
Married filing		Schedule 3. 30		
jointly or	31	Education credits. Attach Form 8863.	_	
Qualifying	32	Retirement savings contributions credit. Attach Form 8880. 32	_	
widow(er), \$10,000		Trouble and the government of the analysis of	_	
Head of	33	Child tax credit (see page 38). Attach		
household,		Form 8901 if required. 33	_	
\$7,300	<u>34</u>	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	2005 estimated tax payments and amount	_	
If you have	70	applied from 2004 return. 40		
a qualifying	. 44 -		_	
child, attach	41a		_	
Schedule EIC.	b			
LIO.	42	Additional child tax credit. Attach Form 8812. 42	<u>.</u>	
	43	Add lines 39, 40, 41a, and 42. These are your total payments.	43	
Refund	44	If line 43 is more than line 38, subtract line 38 from line 43.		
		This is the amount you overpaid.	44	
Direct	45a	Amount of line 44 you want refunded to you.	45a	
deposit? See page 53 and fill in	▶ b	Routing number ▶ c Type: ☐ Checking ☐ Savings		
45b, 45c,	▶ d	Account		
and 45d.		number		
	46	Amount of line 44 you want applied to your		
		2006 estimated tax. 46		
Amount	47	Amount you owe. Subtract line 43 from line 38. For details on how		
you owe			47	
you owe	48	Estimated tax penalty (see page 54). 48	•	
			Complete the following.	No
Third party				
designee		Designee's Phone Personal ide no. ▶ () number (PIN) ▶	
Sign		Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statemen knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during		
here		of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.	L Doutime phone number	
Joint return?		Your signature Date Your occupation	Daytime phone number	
See page 18.			()	
Keep a copy for your		Spouse's signature. If a joint return, both must sign. Date Spouse's occupation		
records.	7			
Daid		Preparer's Date Check if —	Preparer's SSN or PTIN	
Paid		check if self-employed		
preparer's	-	Firm's name (or EIN		
use only	1	yours if self-employed),	()	
		address, and ZIP code Phone no.	\	

Department of the Treasury-Internal Revenue Service Form **Income Tax Return for Single and** 2005 1040EZ Joint Filers With No Dependents (99) OMB No. 1545-0074 Your first name and initial Your social security number Label (See page 11.) If a joint return, spouse's first name and initial Spouse's social security number Last name Use the IRS label. Home address (number and street). If you have a P.O. box, see page 11. You must enter Otherwise, your SSN(s) above. please print E R City, town or post office, state, and ZIP code. If you have a foreign address, see page 11. or type. Checking a box below will not change your tax or refund. Presidential Election Campaign Check here if you, or your spouse if a joint return, want \$3 to go to this fund? ▶ ☐ You Spouse (page 12) Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Income Attach your Form(s) W-2. 1 Attach Form(s) W-2 Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ. 2 here. Enclose, but Unemployment compensation and Alaska Permanent Fund dividends do not attach, 3 (see page 13) any payment. Add lines 1, 2, and 3. This is your adjusted gross income. If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. If someone cannot claim you (or your spouse if a joint return), enter \$8,200 if single; 5 \$16,400 if married filing jointly. See back for explanation. Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your taxable income. 6 **Payments** Federal income tax withheld from box 2 of your Form(s) W-2. 7 and tax 8a Earned income credit (EIC). 8a **b** Nontaxable combat pay election. 8b 9 9 Add lines 7 and 8a. These are your total payments. 10 Tax. Use the amount on line 6 above to find your tax in the tax table on pages 24-32 of the booklet. Then, enter the tax from the table on this line. 10 Refund 11a If line 9 is larger than line 10, subtract line 10 from line 9. This is your refund. 11a Have it directly deposited! See page 18 and fill ▶ **b** Routing number Checking in 11b, 11c, and 11d. d Account number **Amount** 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 you owe Do you want to allow another person to discuss this return with the IRS (see page 19)? Yes. Complete the following. No Third party Designee's Phone Personal identification designee no. number (PIN) 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 Sign on all information of which the preparer has any knowledge. here Your occupation Your signature Date Daytime phone number Joint return? See page 11. Кеер а сору Spouse's signature. If a joint return, both must sign. Date Spouse's occupation for your

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

Preparer's

signature

Firm's name (or

records.

Paid

preparer's

use only

Preparer's SSN or PTIN

Check if

self-employed

FIN

Phone no

Date

Schedule 1 (Form 1040A)

Department of the Treasury-Internal Revenue Service

Interest and Ordinary Dividends

2005

OMB No. 1545-0074

for Form 1040A Filers Name(s) shown on Form 1040A Your social security number Part I Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, enter the firm's name and the total interest shown on that form. Interest List name of payer. If any interest is from a seller-financed mortgage (See back and the buyer used the property as a personal residence, see back of of schedule schedule and list this interest first. Also, show that buyer's social and the instructions security number and address. Amount for Form 1 1040A. line 8a.) Add the amounts on line 1. 2 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815. 3 Subtract line 3 from line 2. Enter the result here and on Form 1040A, line 8a. 4 Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, Part II enter the firm's name and the ordinary dividends shown on that form. **Ordinary** List name of payer. **Amount** 5 dividends 5 (See back of schedule and the instructions for Form 1040A, line 9a.)

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

line 9a.

6

Schedule 2

Department of the Treasury-Internal Revenue Service

Child and Dependent Care (Form 1040A) 2005 **Expenses for Form 1040A Filers** OMB No. 1545-0074 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. Qualified expenses Dependent care benefits Qualifying person(s) (a) Care provider's (b) Address (number, street, apt. no., (c) Identifying (d) Amount paid Part I city, state, and ZIP code) number (SSN or EIN) (see instructions) name Persons or organizations who provided the care (If you need more space, use the bottom of page 2.) You must complete this Complete only Part II below. part. Did you receive dependent care benefits? → 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. Information about your qualifying person(s). If you have more than two qualifying persons, see Part II the instructions. (c) Qualified expenses Credit for child (a) Qualifying person's name you incurred and paid (b) Qualifying person's social and dependent security number in 2005 for the person First Last care expenses listed in column (a) 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 **6** Enter the **smallest** of line 3, 4, or 5. 7 Enter the amount from Form 1040A, line 22. 8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7. If line 7 is: If line 7 is: Decimal But not Decimal **But not** Over amount is Over amount is over over \$0-15,000 .35 \$29,000-31,000 .27 15,000—17,000 .34 31,000—33,000 .26 17,000—19,000 33,000—35,000 .33 .25 19,000-21,000 .32 35,000-37,000 .24 21,000-23,000 .31 37,000—39,000 .23 23,000-25,000 .30 39,000—41,000 .22 25,000-27,000 41,000—43,000 .21 .29 27,000-29,000 .28 43,000-No limit 8 .20 9 Multiply line 6 by the decimal amount on line 8. If you paid 2004 expenses in 2005, see the instructions. 9

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

or line 10 here and on Form 1040A, line 29.

11 Credit for child and dependent care expenses. Enter the smaller of line 9

10

11

Schedule 2 (Form 1040A) 2005 Page **2**

12 Enter the total amount of dependent care benefits you received Part III for 2005. This amount should be shown in box 10 of your Form(s) **Dependent** W-2. **Do not** include amounts that were reported to you as wages care benefits in box 1 of Form(s) W-2. 12 13 Enter the amount forfeited or carried forward to 2006, if any. See the instructions. 13 14 Subtract line 13 from line 12. 14 15 Enter the total amount of qualified expenses incurred in 2005 for the care of the qualifying person(s). 15 **16** Enter the **smaller** of line 14 or 15. 16 **17** Enter your **earned income.** See the instructions. 17 18 Enter the amount shown below that applies to If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). If married filing separately, see the instructions for the amount to enter. All others, enter the amount from line 17. 18 **19** Enter the **smallest** of line 16, 17, or 18. 19 20 Excluded benefits. Enter here the smaller of the following: The amount from line 19, or \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 18). 20 21 Taxable benefits. Subtract line 20 from line 14. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB." 21 To claim the child and dependent care credit, complete lines 22-26 below. 22 Enter \$3,000 (\$6,000 if two or more qualifying persons). 22 23 Enter the amount from line 20. 23 24 Subtract line 23 from line 22. If zero or less, stop. You cannot take the credit. Exception. If you paid 2004 expenses in 2005, see the 24 instructions for line 9. 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 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

2005

OMB No. 1545-0074

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 2005: or

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

But you must also meet other tests. See the separate instructions for Schedule 3.

In most cases, the IRS can figure the credit for you. See the instructions.

Part I Check the box for your filing status

and age

If your filing status is:	And by the end of 2005:	Check only one box:
Single, Head of household, or	1 You were 65 or older	1 🗆
Qualifying widow(er)	2 You were under 65 and you retired and total disability	· —
	3 Both spouses were 65 or older	3 🔲
	4 Both spouses were under 65, but of retired on permanent and total disa	
Married filing	5 Both spouses were under 65, and permanent and total disability.	
jointly	6 One spouse was 65 or older, and the was under 65 and retired on permitting disability	anent and total
	7 One spouse was 65 or older, and the was under 65 and not retired on total disability	permanent and
Married filing	8 You were 65 or older and you lived spouse for all of 2005	· —
separately	9 You were under 65, you retired on total disability, and you lived a spouse for all of 2005	part from your
Did you check box 1, 3, 7, or 8?	— Yes — ➤ Skip Part II and cor No — ➤ Complete Parts II a	·

Part II Statement of permanent and total disability

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

- 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement, and
 - 2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2005, check this box
 - If you checked this box, you do not have to get another statement for 2005.
 - If you did not check this box, have your physician complete the statement on page 4 of the instructions. You must keep the statement for your records.

Part III Figure your credit

10	If you checked	(in	Pa	rt	I):						Enter:		
	Box 1, 2, 4, or 7										\$5,000		
	Box 3, 5, or 6.												
	Box 8 or 9										\$3,750	10	

Did vou check Yes -You must complete line 11. box 2, 4, 5, 6, or 9 in Part I? Enter the amount from line 10 on line 12 and go to line 13.

- If you checked (in Part I):
 - Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.
 - Box 2, 4, or 9, enter your taxable disability income.
 - Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.
 - For more details on what to include on line 11, see the instructions.

12 If you completed line 11, enter the smaller of line 10 or line 11; all others, enter the amount from line 10.

13 Enter the following pensions, annuities, or disability income that you (and your spouse if

filing a joint return) received in 2005. a Nontaxable part of social security benefits

Nontaxable part of railroad retirement benefits treated as social security (see the instructions).

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).

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

Enter the amount from Form 1040A, line 22. 14 14

If you checked (in Part I): \$7.500 Box 1 or 2 Box 3, 4, 5, 6, or 7 \$10,000 Box 8 or 9 . .

16 Subtract line 15 from line 14. If zero or less, 16 enter -0-. 17

17 Enter one-half of line 16.

18 18 Add lines 13c and 17. 19 Subtract line 18 from line 12. If zero or less, stop; you cannot take the credit. Otherwise, go to line 20. 19 20 20 Multiply line 19 by 15% (.15). 21 Enter the amount from Form 1040A, line 28, minus any amount on 21

13b

15

Form 1040A, line 29. 22 Credit for the elderly or the disabled. Enter the smaller of line 20 or line 21 here and on Form 1040A, line 30.

Schedule 3 (Form 1040A) 2005

11

12

SCHEDULES A&B

Department of the Treasury Internal Revenue Service (99)

(Form 1040)

Schedule A—Itemized Deductions

(Schedule B is on back)

► Attach to Form 1040.

► See Instructions for Schedules A&B (Form 1040).

OMB No. 1545-0074

2005

Attachment
Sequence No. 07

name(s) snown or	1 FOIIII	1040		You	r social security number	er
Medical		Caution. Do not include expenses reimbursed or paid by others.				
and	1	Medical and dental expenses (see page A-2)	1			
Dental	2	Enter amount from Form 1040, line 38 2				
Expenses	3	Multiply line 2 by 7.5% (.075)	3			
	4	Subtract line 3 from line 1. If line 3 is more than line 1, er	ter -0	4		
Taxes You	5	State and local (check only one box):				
Paid		a Income taxes, or	5	_		
(See		b ☐ General sales taxes (see page A-3)				
page A-2.)	6	Real estate taxes (see page A-5)	6	_		
	7	Personal property taxes	7	-		
	8	Other taxes. List type and amount ▶				
	9	Add lines 5 through 8	8	9		
			10	9		
Interest You Paid	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-6				
(See page A-5.)		and show that person's name, identifying no., and address				
page / Co.)		and show that person's name, identifying no., and address				
Note.			11			
Personal	12	Points not reported to you on Form 1098. See page A-6				
interest is	12	for special rules	12			
not deductible.	13	Investment interest. Attach Form 4952 if required. (See				
		page A-6.)	13			
	14	Add lines 10 through 13		14		
Gifts to	15a	Total gifts by cash or check. If you made any gift of \$250				
Charity		or more, see page A-7	15a	4		
If you made a	b	Gifts by cash or check after August				
gift and got a benefit for it,		27, 2005, that you elect to treat as				
see page A-7.		qualified contributions (see page A-7) 15b				
	16	Other than by cash or check. If any gift of \$250 or more,	40			
	47	see page A-7. You must attach Form 8283 if over \$500	16	-		
	17 18	Carryover from prior year		18		
Casualty and	10	Add iiiles 10a, 10, and 17	<u> </u>	10		
Theft Losses	19	Casualty or theft loss(es). Attach Form 4684. (See page A	-8.)	19		
lah Evnansas	20					
and Certain	20	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ				
Miscellaneous		if required. (See page A-8.) ▶	20			
Deductions	21	Tax preparation fees	21			
(See	22	Other expenses—investment, safe deposit box, etc. List				
page A-8.)		type and amount ▶				
			22			
	23	Add lines 20 through 22	23			
	24	Enter amount from Form 1040, line 38 24				
	25	Multiply line 24 by 2% (.02)	25			
	26	Subtract line 25 from line 23. If line 25 is more than line 2	3, enter -0	26		
Other	27	Other—from list on page A-9. List type and amount ▶				
Miscellaneous						
Deductions				27		
Total	28	Is Form 1040, line 38, over \$145,950 (over \$72,975 if mar				
Itemized Deductions		No. Your deduction is not limited. Add the amounts in the		00		
Deductions		for lines 4 through 27. Also, enter this amount on F Yes. Your deduction may be limited. See page A-9 for the		28		
	29	If you elect to itemize deductions even though they are less than your standar	,			
		, sa sissi to itornies assassione even though they are loss than your standar				

Name(s) shown on Form 1040. Do not enter name and social security number if shown on other side. Your social security number Attachment Schedule B—Interest and Ordinary Dividends Sequence No. 08 **Amount** List name of payer. If any interest is from a seller-financed mortgage and the Part I buyer used the property as a personal residence, see page B-1 and list this Interest interest first. Also, show that buyer's social security number and address (See page B-1 and the instructions for Form 1040. line 8a.) 1 Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that 2 Add the amounts on line 1 2 form. Excludable interest on series EE and I U.S. savings bonds issued after 1989. 3 Attach Form 8815 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a ▶ 4 Note. If line 4 is over \$1,500, you must complete Part III. Amount List name of payer ▶ Part II **Ordinary Dividends** (See page B-1 and the instructions for Form 1040. line 9a.) Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form. Add the amounts on line 5. Enter the total here and on Form 1040, line 9a. 6 Note. If line 6 is over \$1,500, you must complete Part III. You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; or (b) had Yes No Part III a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust. **Foreign** 7a At any time during 2005, did you have an interest in or a signature or other authority over a financial **Accounts** account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1. and Trusts **b** If "Yes," enter the name of the foreign country ▶ (See During 2005, did you receive a distribution from, or were you the grantor of, or transferor to, a page B-2.)

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 (99)

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

2005
Attachment
Sequence No. 09

INAIII	e or proprietor	Social security number (SSN)							
A	Principal business or profession	n, including product of	or service (see page C-2 of the instructions)	B Enter code from pages C-8, 9,	, & 10 				
С	Business name. If no separate I	business name, leave	e blank.	D Employer ID number (EIN), if a	any				
E	Business address (including sui City, town or post office, state,	,							
F			Accrual (3) ☐ Other (specify) ▶						
G	0 (,	` '	his business during 2005? If "No," see page C-3 fo						
Н	If you started or acquired this b	ousiness during 2005	, check here		_				
Pa									
1			eported to you on Form W-2 and the "Statutory e C-3 and check here	7 1					
2		· · · · · ·		2					
3									
4									
5	Gross profit Subtract line 4 fro	om line 3		5					
6	•		or fuel tax credit or refund (see page C-3)						
	care meeme, meraamig i caera	and state gasomies	or fact tax ordan or retains (eee page e e)	,					
7	Gross income. Add lines 5 and	16		▶ 7					
Pa	rt II Expenses. Enter ex		ess use of your home only on line 30.						
8	Advertising	8	18 Office expense	18					
9	Car and truck expenses (see		19 Pension and profit-sharing plans	19					
·	page C-3)	9	20 Rent or lease (see page C-5):						
10	Commissions and fees	10	a Vehicles, machinery, and equipment	20a					
11	Contract labor (see page C-4)	11	b Other business property						
12	Depletion	12	21 Repairs and maintenance .						
13	Depreciation and section 179		22 Supplies (not included in Part III)	. 22					
	expense deduction (not		23 Taxes and licenses	. 23					
	included in Part III) (see		24 Travel, meals, and entertainment	:					
	page C-4)	13	a Travel	. 24a					
14	Employee benefit programs		b Deductible meals and						
	(other than on line 19)	14	entertainment (see page C-5)						
15	Insurance (other than health) .	15	25 Utilities						
16	Interest:	40	26 Wages (less employment credits)						
а	Mortgage (paid to banks, etc.) .	16a	27 Other expenses (from line 48 o						
	Other	16b	page 2)	. 27					
17	Legal and professional services	17							
28		<u> </u>	of home. Add lines 8 through 27 in columns ▶	28					
29	Tentative profit (loss). Subtract	line 28 from line 7		29					
30	Expenses for business use of y		orm 8829	30					
31	Net profit or (loss). Subtract lir								
	• • •	10, line 12, and also	on Schedule SE, line 2 (statutory employees, 041, line 3.	31					
	 If a loss, you must go to line 	·	,						
32	· · · · · · · · · · · · · · · · · · ·		ur investment in this activity (see page C-6).						
_	•	•	10, line 12, and also on Schedule SE, line 2	32a All investment is at	risk.				
			usts, enter on Form 1041, line 3.	32b Some investment is					
	• If you checked 32b, you mus	st attach Form 6198.	. Your loss may be limited.	at risk.					

Schedule C (Form 1040) 2005 Page 2

Pai	t III Cost of Goods Sold (see page C-6)					
33	Method(s) used to value closing inventory: a \square Cost b \square Lower of cost or market c	□ o	ther (atta	ch expla	nation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing in "Yes," attach explanation			Yes		No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35				
36	Purchases less cost of items withdrawn for personal use	36				
37	Cost of labor. Do not include any amounts paid to yourself	37				
38	Materials and supplies	38				
39	Other costs	39				
40	Add lines 35 through 39	40				
41	Inventory at end of year	41				
42 Pai	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4 Information on Your Vehicle. Complete this part only if you are claiming line 9 and are not required to file Form 4562 for this business. See the instant.					
	C-4 to find out if you must file Form 4562.	, ii uci	.10115 101	11116 1	3 OH F	aye
43	When did you place your vehicle in service for business purposes? (month, day, year) ▶/		·			
44	Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used you	our vel	nicle for:			
а	Business b Commuting (see instructions) c Oth	er				
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
_	If "Yes," is the evidence written?	 		Yes		No
Pa	Other Expenses. List below business expenses not included on lines 8–26	Or III	ie 30.			
_						
48	Total other expenses. Enter here and on page 1, line 27	48				

SCHEDULE C-EZ (Form 1040)

Net Profit From Business

(Sole Proprietorship)

OMB No. 1545-0074 Attachment

Social security number (SSN)

Department of the Treasury Internal Revenue Service

Name of proprietor

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

General Information Part I • Had business expenses of \$5,000 or • Had no employees during the year. • Are not required to file Form 4562, You May Use Depreciation and Amortization, for • Use the cash method of accounting. Schedule C-EZ this business. See the instructions Did not have an inventory at any Instead of for Schedule C, line 13, on page time during the year. C-4 to find out if you must file. Schedule C And You: • Do not deduct expenses for Only If You: • Did not have a net loss from your business use of your home. business. Do not have prior year unallowed • Had only one business as either a passive activity losses from this sole proprietor or statutory business. employee. Principal business or profession, including product or service B Enter code from pages C-8, 9, & 10 C D Employer ID number (EIN), if any Business name. If no separate business name, leave blank. Ε Business address (including suite or room no.). Address not required if same as on Form 1040, page 1. City, town or post office, state, and ZIP code Part II **Figure Your Net Profit** Gross receipts. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see Statutory Employees in the instructions for 1 2 Total expenses (see instructions). If more than \$5,000, you must use Schedule C. Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on Form 1040, line 12, and also on Schedule SE, line 2. (Statutory employees do not report this amount on Schedule SE, line 2. Estates and trusts, enter on Form 1041, line 3.) Part III Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 2. Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used your vehicle for: 5 Business b Commuting (see instructions) c Other 7

Cat. No. 14374D

☐ Yes

☐ No

SCHEDULE D (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Capital Gains and Losses

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

OMB No. 1545-0074

2005
Attachment
Sequence No. 12

Name(s) shown on Form 1040

Your social security number

Pa	rt I Short-Term Capital Gains	and Losses-	-Assets Held	I One Year or L	ess	
	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-6 of the instructions)	(e) Cost or other b (see page D-6 of the instructions	of Cubtract (a) from (d)
1						
2	Enter your short-term totals, if any line 2					
3	Total short-term sales price amoun column (d)	ts. Add lines 1 a	and 2 in			
4	Short-term gain from Form 6252 and			orms 4684, 6781	and 8824	4
5	Net short-term gain or (loss) from Schedule(s) K-1	partnerships, S	S corporations	, estates, and to	rusts from	5
6	Short-term capital loss carryover. Er Carryover Worksheet on page D-6 of	iter the amount	, if any, from	line 8 of your Ca	pital Loss	6 (
7	Net short-term capital gain or (loss					7
	rt II Long-Term Capital Gains					1
	(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 be (see page D-6 of the instructions	of Culptroot (a) from (d)
8		(ivio., day, yr.)		the instructions)	the instructions	5)
					1	
9	Enter your long-term totals, if any line 9					
10	Total long-term sales price amount column (d)					
11	Gain from Form 4797, Part I; long-ter (loss) from Forms 4684, 6781, and 88	•		,	•	11
12	Net long-term gain or (loss) from Schedule(s) K-1	partnerships, S	corporations	, estates, and t	rusts from	12
12	Capital gain distributions. See page I					13
13 14	Long-term capital loss carryover. En Carryover Worksheet on page D-6 of	ter the amount,	if any, from li	ne 13 of your Ca	pital Loss	14 (
15	Net long-term capital gain or (loss Part III on the back	s). Combine line			hen go to	15

Schedule D (Form 1040) 2005 Page **2**

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 43, and then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions for Form 1040. Do not complete lines 21 and 22 below. ☐ No. Complete Form 1040 through line 43, and then complete the Schedule D Tax Worksheet on page D-9 of the instructions. Do not complete lines 21 and 22 below.			
21	If line 16 is a loss, enter here and on Form 1040, line 13, the smaller of: • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500)	21	()
	Note. When figuring which amount is smaller, treat both amounts as positive numbers.			
22	Do you have qualified dividends on Form 1040, line 9b? ☐ Yes. Complete Form 1040 through line 43, and then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions for Form 1040. ☐ No. Complete the rest of Form 1040.			

Schedule D (Form 1040) 2005

SCHEDULE E (Form 1040)

Supplemental Income and Loss

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

OMB No. 1545-0074 Attachment Sequence No.

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

► Attach to Form 1040 or Form 1041. ► See Instructions for Schedule E (Form 1040). Your social security number

Pa	Income or Loss From Rent Schedule C or C-EZ (see page									oersor	nal p	ropert	y, use
1	List the type and location of each re				_		ch rental real esta			V		Yes	No
A					1	listed of	on line 1, did you	or yo	ur far	nily			-110
							during the tax yea ses for more than				Α		
В							lays or	tile 6	jicato	1 01.			
						• 10%	of the total day	ys rer	nted a	at	В		
С							rental value?						
				Dua	pert		age E-3.)			С			
Inc	ome:		Α	PIO	B	162	С		(Ad		ota mns	I S A, B, aı	nd C.)
2	Rents received	3							3			, _, _,	
4	Royalties received	4							4				
	penses:								-				
-	Advertising	5											
	Auto and travel (see page E-4).	6											
	Cleaning and maintenance	7						\Box					
8	Commissions	8											
9	Insurance	9											
	Legal and other professional fees	10						\blacksquare					
	Management fees	11						-					
12	Mortgage interest paid to banks,	10							10				
	etc. (see page E-4)	12							12				
	Other interest	14						\dashv					
	Repairs	15						\dashv					
	Taxes	16						\neg					
	Utilities	17											
	Other (list)												
	. ,												
		18											
								-					
		10						-	10				
	Add lines 5 through 18	19							19				
20	Depreciation expense or depletion	20							20				
21	(see page E-4)	21											
	Income or (loss) from rental real												
	estate or royalty properties.												
	Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is												
	a (loss), see page E-5 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-5 to find out if you must												
	file Form 8582. Real estate												
	professionals must complete line	23	() ()	()					
24	43 on page 2		line 22 Do not	include any	loss	Ses		,	24				
	Losses. Add royalty losses from line 22						total losses here		25	()
	Total rental real estate and royalty in												
	If Parts II, III, IV, and line 40 on page	2 do	not apply to you	, also enter t	his a	amount	on Form 1040,						
	line 17. Otherwise, include this amoun	t in th	e total on line 41	on page 2 .					26				

Nam	ne(s) shown on return. Do not en	iter name and so	ocial security nu	mber if showr	n on other side.			·	You	r socia	security	number
	ution. The IRS compares Income or Lo which any amoun	oss From I	Partnership	s and S	Corporation	s N	lote. If	you report a le	oss fro			ctivity fo
27	Are you reporting any loss loss from a passive activit If you answered "Yes,"	s not allowed ty (if that loss	in a prior year was not repo	due to the	at-risk or basis m 8582), or unre	limitat	ions, a	prior year una	llowed	d t	Yes	□ No
28		(a) Name			(b) Enter P for partnership; S for S corporation	fo	Check if reign	(d) Emplidentific	cation		(e) Ch any am not a	ount is
Α												
В												
С]
D				1			<u>Ц</u> .				L	
	Passive Incom			(la) Nia		onpas		ncome and		(2) NI		
	(f) Passive loss allowed (attach Form 8582 if required)		sive income chedule K-1		onpassive loss Schedule K-1			tion 179 expense on from Form 45			onpassive m Schedu	
Α												
В												
C												
D												
	Totals											
	Totals								20			
	Add columns (g) and (j)								30	1		
31	Add columns (f), (h), and	. ,			Combine lines			 Entar tha	31	(
32	Total partnership and result here and include	in the total	on line 41 k	or (loss).			ına 31. 	Enter the	32			
Pa	rt III Income or Lo											
33			(a) Nar	me							Employer cation num	ber
A												
В												
	Pass	ive Income	and Loss				Non	passive Inc	ome	and I	oss	
	(c) Passive deduction or loss (attach Form 8582 if requ			Passive incon		٠.,	Deductio m Sched	n or loss lule K-1	(f) Other income fr Schedule K-1			
A												
В												
	Totals											
	Totals	6.11. 0.4							35			T
35	Add columns (d) and (f)								36	(
36 37	Add columns (c) and (e) Total estate and trust			 nina linas 1	 35 and 36 En	 tar th	 a recult	here and		\		
01	include in the total on I								37			
Pa	rt IV Income or Lo									sidua	I Holde	er
38	(a) Name		nployer on number	Sched	ss inclusion from ules Q, line 2c e page E-6)			ncome (net loss)			come from	
				(55)	- page = e/							
39	Combine columns (d) ar	nd (e) only. E	inter the resu	ılt here and	d include in the	total	on line	41 below	39			
Pa	rt V Summary											
40	Net farm rental income	` '			•				40			_
41	Total income or (loss). Cor					on Fo	orm 1040	J, line 1/	41			
42	Reconciliation of farmin and fishing income repoi 1065), box 14, code B; S Schedule K-1 (Form 104	rted on Form chedule K-1	4835, line 7 (Form 1120S)	; Schedule , box 17, co	K-1 (Form ode N; and	2						
43	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											

SCHEDULE EIC (Form 1040A or 1040)

Earned Income Credit
Qualifying Child Information

1040A 1040 or 1040 EIC

OMB No. 1545-0074

2005

Attachment Sequence No. 43

Your social security number

Department of the Treasury Internal Revenue Service (99)

Name(s) shown on return

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

Before you begin:

See the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 66a and 66b, to make sure that (a) you can take the EIC and (b) you have a qualifying child.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See back of schedule for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.

Q	ualifying Child Information	C	child 1	Child 2		
1	Child's name If you have more than two qualifying children, you only have to list two to get the maximum credit.	First name	Last name	First name	Last name	
2	Child's SSN The child must have an SSN as defined on page 44 of the Form 1040A instructions or page 48 of the Form 1040 instructions unless the child was born and died in 2005. If your child was born and died in 2005 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate.					
3	Child's year of birth	Year If born after and 4b; go to		Year If born after and 4b; go to	1986, skip lines 4a o line 5.	
	If the child was born before 1987— Was the child under age 24 at the end of 2005 and a student?	Yes. Go to line 5.	No. Continue	Yes. Go to line 5.	No. Continue	
b	Was the child permanently and totally disabled during any part of 2005?	Yes. Continue	No. The child is not a qualifying child.	Yes. Continue	No. The child is not a qualifying child.	
5	Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)					
6	Number of months child lived with you in the United States during 2005 • If the child lived with you for more than half of 2005 but less than 7 months, enter "7."					
	• If the child was born or died in 2005 and your home was the child's home for the entire time he or she was alive during 2005, enter "12."	Do not enter n	months aore than 12 months.	Do not enter n	months nore than 12 months.	



You may also be able to take the additional child tax credit if your child (a) was under age 17 at the end of 2005, and (b) is a U.S. citizen or resident alien. For more details, see the instructions for line 42 of Form 1040A or line 68 of Form 1040.

SCHEDULE F (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

205
Attachment
Sequence No. 14

Name	e of proprietor					Social secu	urity number (SSI	N)
A Pr	incipal product. Describe in one or two	words your principal crop	or activity for the	e current ta	x year.	B Enter co	ode from Part IV	
C Ad	counting method:	(1) Cash	(2)	Accrual		D Employe	er ID number (EIN	N), if any
	3	(, =						
- D:	d	annuation of this business		-0 If "NI- "				NI=
	d you "materially participate" in the rt I Farm Income—Cash M							No
Га	Do not include sales of	•		•	•			,
1	Sales of livestock and other items							
2	Cost or other basis of livestock a	•						
3	Subtract line 2 from line 1	•				3		
4	Sales of livestock, produce, grain					4		
5a	Cooperative distributions (Form(s) 1	-	,		5b Taxable amour	nt 5b		
6a	Agricultural program payments (s	′ l <u> </u>			6b Taxable amour	nt 6b		
7	Commodity Credit Corporation (C	· · · · · · · · · · · · · · · · · · ·	-3):					
а	CCC loans reported under election					7a		
	CCC loans forfeited				7c Taxable amour	nt 7c		
8	Crop insurance proceeds and Fe	deral crop disaster payı	ments (see pag	ge F-3):				
а	Amount received in 2005	8a			8b Taxable amour	nt 8b		
С	If election to defer to 2006 is atta	ached, check here 🕨 [8d	Amount	deferred from 2004 .	8d		
9	Custom hire (machine work) inco	me				9		
10	Other income, including Federal an							
11	Gross income. Add amounts in the	_	-	-				
_						▶ 11		
Par	T II Farm Expenses—Cash Do not include personal			. insurano	ce. repairs, etc., on v	our home.		
	·					1 1		
12	Car and truck expenses (see page F-4—also attach Form 4562)	12	25		and profit-sharing	25		
13		13	26		lease (see page F-5):			
	Chemicals					4		
14	page F-4)	14		a Vehicles	s, machinery, and ent	26a		
15	Custom hire (machine work)	15			and, animals, etc.)	26b		
	Depreciation and section 179		27	,	and maintenance	27		
16	expense deduction not claimed		28		and plants	28		
	elsewhere (see page F-4)	16	29		and warehousing	29		
17	Employee benefit programs other			-	S	30		
	than on line 25	17	31			31		
18	Feed	18	32	Utilities		32		
19	Fertilizers and lime	19	33	Veterinar	y, breeding, and medicine	33		
20	Freight and trucking	20	34		xpenses (specify):			
21	Gasoline, fuel, and oil	21		а		34a		
22	Insurance (other than health)	22		b		34b		
23	Interest:			с		34c		
а	Mortgage (paid to banks, etc.)	23a		d		34d		
b	Other	23b						
24	Labor hired (less employment credits)	24		f		34f		
35	Total expenses. Add lines 12 thr	rough 34f				▶ 35		
36	Net farm profit or (loss). Subtract)	36		
	• If a profit, enter on Form 1040, I				}	30		
	• If a loss, you must go to line 37.			•	,			
37	If you have a loss, you must check If you checked 37a, enter the l						All investment is	
	 If you checked 37a, enter the f If you checked 37b, you must 				idio OL, illie I.	37b	Some investment is	not at risk.

Schedule F (Form 1040) 2005 Page 2

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

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

38	Sales of livestock, produce, grains, and other products	38	
39a	Cooperative distributions (Form(s) 1099-PATR) 39a 39b Taxable amount	39b	
40a	Agricultural program payments	40b	
41	Commodity Credit Corporation (CCC) loans:		
а	CCC loans reported under election	41a	
		44.5	
b	CCC loans forfeited	41c	
42	Crop insurance proceeds	42	
		40	
43	Custom hire (machine work) income	43	
44	Other income, including Federal and state gasoline or fuel tax credit or refund	44	
45	Add amounts in the right column for lines 38 through 44	45	
46	Inventory of livestock, produce, grains, and other products at beginning of		
	the year		
47	Cost of livestock, produce, grains, and other products purchased during		
	the year	-	
48	Add lines 46 and 47		
-10	7.100 11100 40 0.110 47.		
49	Inventory of livestock, produce, grains, and other products at end of year 49		
	Out of Francisco and a second allowed the second of the se	50	
50	Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48*	30	
51	Gross income. Subtract line 50 from line 45. Enter the result here and on Part I, 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 and on Part I, line 11.

Part IV Principal Agricultural Activity Codes



File Schedule C (Form 1040) or Schedule C-EZ (Form 1040) instead of Schedule F if (a) your principal source of income is from providing

agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis, or **(b)** you are engaged in the business of breeding, raising, and caring for dogs, cats, or other pet animals.

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

Select the code that best identifies your primary farming activity and enter it on page 1, line B.

Crop Production

111100 Oilseed and grain farming111210 Vegetable and melon farming

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

Beef cattle ranching and farming

Animal Production

112111

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

Forestry and Logging

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

Schedule R (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Credit for the Elderly or the Disabled

► Attach to Form 1040.

► See Instructions for Schedule R (Form 1040).

OMB No. 1545-0074

2005
Attachment
Sequence No. 16

Name(s) shown on Form 1040

Your social security number

You may be able to take this	cred	it and reduce your tax if by the end of 2005:	
• You were age 65 or older	or	 You were under age 65, you retired on permanent and total disability you received taxable disability income. 	, and
But you must also meet other	er tes	ts. See page R-1.	
In most cases, the IRS	can f	gure the credit for you. See page R-1.	
Part I Check the Box for	or Yo	ur Filing Status and Age	
If your filing status is:	Ar	d by the end of 2005: Check only	one box:
Single, Head of household, or	1	You were 65 or older	
Qualifying widow(er)	2	You were under 65 and you retired on permanent and total disability 2	
	3	Both spouses were 65 or older	
	4	Both spouses were under 65, but only one spouse retired on permanent and total disability	
Married filing jointly	5	Both spouses were under 65, and both retired on permanent and total disability	
	6	One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability	
	7	One spouse was 65 or older, and the other spouse was under 65 and not retired on permanent and total disability	
Married filing	8	You were 65 or older and you lived apart from your spouse for all of 2005	
separately	9	You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2005 9	
Did you check box 1, 3, 7,	s —	Skip Part II and complete Part III on back.	
	· —	Complete Parts II and III.	
Part II Statement of Per	mane	ent and Total Disability (Complete only if you checked box 2, 4, 5, 6, or 9	above.)
		ment for this disability for 1983 or an earlier year, or you filed or got a 1983 and your physician signed line B on the statement, and	
2 Due to your continued of in 2005, check this box		ed condition, you were unable to engage in any substantial gainful activity	
 If you checked this bo 	ox, yo	ou do not have to get another statement for 2005.	

• If you did not check this box, have your physician complete the statement on page R-4. You must

keep the statement for your records.

Pal	Figure Your Credit	
10	If you checked (in Part I): Enter: Box 1, 2, 4, or 7 \$5,000 Box 3, 5, or 6 \$7,500 Box 8 or 9 \$3,750	10
	Did you check box 2, 4, 5, 6, or 9 in Part I? Yes You must complete line 11. Enter the amount from line 10 on line 12 and go to line 13.	
11	-	11
12	If you completed line 11, enter the smaller of line 10 or line 11; all others, enter the amount from line 10	12
13	Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2005.	
а	Nontaxable part of social security benefits and Nontaxable part of railroad retirement benefits treated as social security (see page R-3).	
b	Nontaxable veterans' pensions and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see page R-3).	
	Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c	
'	line 38	
15	If you checked (in Part I): Enter: Box 1 or 2 \$7,500 Box 3, 4, 5, 6, or 7 \$10,000 Box 8 or 9 \$5,000	
16	Subtract line 15 from line 14. If zero or less, enter -0	
17		18
19	Add lines 13c and 17	19
20	Multiply line 19 by 15% (.15)	20
21 22	Enter the amount from Form 1040, line 46	
23	Subtract line 22 from line 21	23
24	Credit for the elderly or the disabled. Enter the smaller of line 20 or line 23 here and on Form 1040, line 49	24

SCHEDULE SE

(Form 1040)

Self-Employment Tax

OMB No. 1545-0074

2005

Attachment
Sequence No. 17

Department of the Treasury Internal Revenue Service (99)

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

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

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

Who Must File Schedule SE

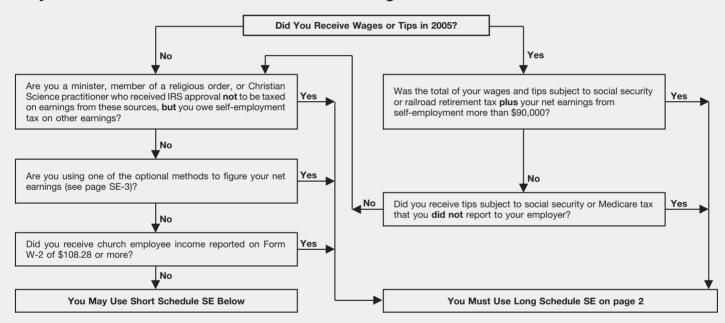
You must file Schedule SE if:

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

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

Exception. If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361 and received IRS approval not to be taxed on those earnings, **do not** file Schedule SE. Instead, write "Exempt–Form 4361" on Form 1040, line 58.

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



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

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1	
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report	2	
3	Combine lines 1 and 2	3	
4	Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax	4	
5	Self-employment tax. If the amount on line 4 is:		
	• \$90,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 58.	5	
	 More than \$90,000, multiply line 4 by 2.9% (.029). Then, add \$11,160.00 to the result. Enter the total here and on Form 1040, line 58. 		
6	Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 27		

Schedule SE (Form 1040) 2005	Attachment Sequence No. 17	Page 2

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

Social security number of person with self-employment income

Section B—Long Schedule SE

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

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

box 14, code A.

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

100	no. doe page de 1.				
Α	If you are a minister, member of a religious order, or Christian Science practitioner and you filed had \$400 or more of other net earnings from self-employment, check here and continue with Par				
1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note. Skip this line if you use the farm optional method (see page SE-4)	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. Note. Skip this line if you use the nonfarm optional method (see page SE-4)	2			
	Combine lines 1 and 2	4a 4b			
	Combine lines 4a and 4b. If less than \$400, stop ; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income , enter -0- and continue	4c			
	Enter your church employee income from Form W-2. See page SE-1 for definition of church employee income	-			
	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-	5b 6			
6 7	Net earnings from self-employment. Add lines 4c and 5b				
•	tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2005	7	9	0,000	00
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$90,000 or more, skip lines 8b through 10, and go to line 11				
	Unreported tips subject to social security tax (from Form 4137, line 9)				
	Add lines 8a and 8b	8c 9			
9	Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11. Multiply the smaller of line 6 or line 9 by 12.4% (.124)	10			
1	Multiply line 6 by 2.9% (.029)	11			
2	Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 58	12			
3	Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 27 13				
Dor					
	t II Optional Methods To Figure Net Earnings (see page SE-3)				
	Optional Method. You may use this method only if (a) your gross farm income¹ was not more \$2,400 or (b) your net farm profits² were less than \$1,733.				
4	Maximum income for optional methods	14		1,600	00
15	Enter the smaller of: two-thirds (¾) of gross farm income¹ (not less than zero) or \$1,600. Also include this amount on line 4b above	15			
han	farm Optional Method. You may use this method only if (a) your net nonfarm profits³ were less \$1,733 and also less than 72.189% of your gross nonfarm income⁴ and (b) you had net earnings self-employment of at least \$400 in 2 of the prior 3 years.				
Cau	tion. You may use this method no more than five times.	4.5			
6	Subtract line 15 from line 14	16			
17	Enter the smaller of: two-thirds (%) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above	17			
Fror box	n Sch. F, line 11, and Sch. K-1 (Form 1065), 14, code B. ³ From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065-B), box 9.	65), b	ox 14, co	de A; and	d

 $^4\mathrm{From}$ Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9.

Employee Business Expenses

► See separate instructions.

► Attach to Form 1040.

OMB No. 1545-0074

Attachment Sequence No. **54**

Department of the freasur	
Internal Revenue Service	(9
Your name	

Occupation in which you incurred expenses

Social security number

			Column A		Co	olumn B	
Step	o 1 Enter Your Expenses		Other Than Meals and Entertainment			eals and ertainment	
1	Vehicle expense from line 22c or line 29. (Rural mail carriers: See instructions.)	1					
2	Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2					
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3		_			
4	Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4		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, s	kip lii	ne 7 and enter the	amou	unt from li	ine 6 on Iir	ne 8.
7	Enter Reimbursements Received From Your Employer 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)	er for	Expenses Liste	ed in S	Step 1		
Step	o 3 Figure Expenses To Deduct on Schedule A (Form 10	1					
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.			1			
9	In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 70% (.70) instead of 50%. For details, see instructions.)	9					
10	Add the amounts on line 9 of both columns and enter the total here. Schedule A (Form 1040), line 20. (Reservists, qualified performing local government officials, and individuals with disabilities: See the incomparison where to enter the total.)	g artis	sts, fee-basis state	or les	10		

Form 2106 (2005) Page **2**

Par	t II Vehicle Expenses								
	tion A—General Information claiming vehicle expenses.)	(You	must complete this	section if you		(a) Vehicle 1		(b) Vehicl	e 2
11	Enter the date the vehicle was	Nagad	in contino		11	/ /		/	/
12	Total miles the vehicle was drive				12	mil	es	,	miles
13	Business miles included on line				13	mil			miles
14	Percent of business use. Divide				14		%		%
15	Average daily roundtrip communication		•		15	mil			miles
16	Commuting miles included on li	_			16		les		miles
17	Other miles. Add lines 13 and 1				17	mil			miles
18	Do you (or your spouse) have a					1		Yes	□ No
19	Was your vehicle available for p								☐ No
20	Do you have evidence to suppo								□ No
21	If "Yes," is the evidence written	?						Yes	☐ No
Sect	tion B—Standard Mileage Rate	(See th	ne instructions for Pa	rt II to find out w	vhethe	er to complete this	section	on or Section	on C.)
22a	Multiply business miles driven b	efore :	September 1, 2005 b	v 40.5¢ (.405) .	22a				
b	Multiply business miles driven a	fter Au	gust 31, 2005 by 48	.5¢ (.485)	22b				
С	Add lines 22a and 22b. Enter th	e resul	t here and on line 1	<u></u>		2	2c		
Sec	tion C—Actual Expenses		(a) V	ehicle 1		(b)	Vehic	ole 2	
23	Gasoline, oil, repairs, vehicle								
	insurance, etc.	23							
24a	Vehicle rentals	24a							
b	Inclusion amount (see instructions) .	24b							
С	Subtract line 24b from line 24a .	24c							
25	Value of employer-provided								
	vehicle (applies only if 100% of								
	annual lease value was included								
	on Form W-2—see instructions)	25							
26	Add lines 23, 24c, and 25	26							
27	Multiply line 26 by the								
	percentage on line 14	27							
28	Depreciation (see instructions) .	28							
29	Add lines 27 and 28. Enter total								
	here and on line 1	29							
Sec	tion D—Depreciation of Vehicles	(Use t			le and				hicle.)
			(a) V	ehicle 1		(b)	Vehic	de 2	
30	Enter cost or other basis (see								
	instructions)	30					_		
31	Enter section 179 deduction								
	(see instructions)	31					_		
32	Multiply line 30 by line 14 (see								
	instructions if you claimed the								
	section 179 deduction or								
	special allowance)	32		_			-		
33	Enter depreciation method and								
	percentage (see instructions) .	33			Т		_		
34	Multiply line 32 by the percentage								
	on line 33 (see instructions)	34							
35	Add lines 31 and 34	35					_		
36	Enter the applicable limit explained in the line 36 instructions	36							
37	Multiply line 36 by the								
	percentage on line 14	37							
38	Enter the smaller of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above .	38							

Form **2106-EZ**

Unreimbursed Employee Business Expenses

OMB No. 1545-0074

2005

Attachment
Sequence No. 54A

Department of the Treasury Internal Revenue Service (99)

Your name

► Attach to Form 1040.

Occupation in which you incurred expenses	Social security number
	1 1
	1 1

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

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You do not get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2005.

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

Pai	rt I Figure Your Expenses	
1	Vehicle expense using the standard mileage rate. Complete Part II and then go to line 1a below.	
а	Multiply business miles driven before September 1, 2005, by 40.5¢ (.405)	_
b	Multiply business miles driven after August 31, 2005, by 48.5¢ (.485)	-
С	Add lines 1a and 1b	1c
2	Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3
4	Business expenses not included on lines 1c through 3. Do not include meals and entertainment	4
5	Meals and entertainment expenses: $\$$ \times 50% (.50) (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 70% (.70) instead of 50%. For details, see instructions.)	5
6	Total expenses. Add lines 1c through 5. Enter here and on Schedule A (Form 1040), line 20. (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6
Par	rt II Information on Your Vehicle. Complete this part only if you are claiming vehicle.	cle expense on line 1.
7	When did you place your vehicle in service for business use? (month, day, year) ▶	/
8	Of the total number of miles you drove your vehicle during 2005, enter the number of miles you	u used your vehicle for:
	a Business b Commuting (see instructions) c C	Other
9	Do you (or your spouse) have another vehicle available for personal use?	🗌 Yes 🗌 No
10	Was your vehicle available for personal use during off-duty hours?	🗌 Yes 🔲 No
11a	Do you have evidence to support your deduction?	🗌 Yes 🗌 No
b	If "Yes" is the evidence written?	☐ Yes ☐ No

	☐ VOID	☐ COR	RECTED	(99)				
Name, address, and ZIP code of RIC or	REIT		OMB No. 1545-0145	Notice to Shareholder of Undistribu Long-Term Capital Gains				
			20 05	F	or calendar year 2005, or other regulated investment compar real estate investment tr	pany (RIĆ) or the t trust (REIT)		
			Form 2439	beginning, 2005, ending, 20				
Identification number of RIC or REIT			1a Total undistributed l	ong-term	capital gains	Сору А		
Shareholder's identifying number			1b Unrecaptured section	on 1250	gain	Attach to Form 1120-RIC or Form 1120-REIT		
Shareholder's name, address, and ZIP co	ode		1c Section 1202 gain		1d Collectibles (28%) gain	0110111112011211		
						For Instructions		
			2 Tax paid by the RIC	C or REIT	on the box 1a gains	and Paperwork Reduction Act Notice, see back of Copies A and D.		

Form **2439**

Cat. No. 11858E

Department of the Treasury - Internal Revenue Service

Child and Dependent Care Expenses

Your social security number

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

► See separate instructions.

ONID NO. 1343-0074
2005
Attachment
Sequence No. 21

oforo you be	ogini Voluno	ad to understand the	following to	rme Soo I	Definitions	on nago 1	of the	instructions	$\overline{}$
_	_	ed to understand the	_			on page i			
	Care Benefi			ng Persor	• •			ualified Exp	ens
		nizations Who Prove space, use the bottom			nust comple	te this pa	rt.		
(a) Care pro name		(number, street, apt.	b) Address no., city, state, a	and ZIP code)		entifying num (SSN or EIN)	nber	(d) Amount pa (see instruction	
	-								
	-								
		you receive	—— No —— Yes		→ Complete	-			
		ded in your home, you m			s. See the ins	tructions fo	or Form	1040, line 62.	
		and Dependent Care							
Information		ualifying person(s). If	you have mo			1			
	(a) Qu First	ialifying person's name	_ast	(b)	Qualifying perso security number		incurred	ualified expenses and paid in 2005 on listed in column	for t
person or 9	\$6,000 for two	mn (c) of line 2. Do not or more persons. If you	completed P	art III, enter	the amount fr				
		ne. See instructions				4			
		nter your spouse's earn	•	•		ent 5			
	smallest of line					6			
		form 1040, line 38							
		nal amount shown below			ount on line 7				
	ne 7 is:		If line 7						
Ove	But not r over	Decimal amount is	Over	But not over	Decimal amount is				
	\$0—15,000	.35	\$29,000-	-31,000	.27				
15,0	000—17,000	.34	31,000-	-33,000	.26				
17,0	000—19,000	.33	33,000-	-35,000	.25	8		×	(-
	000—21,000	.32		— 37,000	.24				
	000—23,000	.31	•	-39,000	.23				
	000—25,000	.30	•	-41,000	.22				
· · · · · · · · · · · · · · · · · · ·	000—27,000 000—29,000	.29 .28		–43,000 –No limit	.21 .20				
			,			200			
the instruc		cimal amount on line 8				see 9			
		orm 1040, line 46, minu							
		ependent care expens	•						
	on Form 1040.								

Form 2441 (2005) Page **2**

Pai	t III Dependent Care Benefits		
12	Enter the total amount of dependent care benefits you received in 2005. Amounts you		
	received as an employee should be shown in box 10 of your Form(s) W-2. Do not include		
	amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner,		
	include amounts you received under a dependent care assistance program from your sole		
	proprietorship or partnership	12	
13	Enter the amount forfeited or carried forward to 2006, if any (see the instructions)	13	
14	Subtract line 13 from line 12	14	
15 16	Enter the total amount of qualified expenses incurred in 2005 for the care of the qualifying person(s) . Enter the smaller of line 14 or 15		
17	Enter your earned income . See instructions		
18	Enter the amount shown below that applies to you. If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). If married filing separately, see the instructions for the amount to enter. All others, enter the amount from line 17.		
19 20	Enter the smallest of line 16, 17, or 18	20	
21	Subtract line 20 from line 14		
22	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 18)	22	
23	Deductible benefits. Enter the smallest of line 19, 20, or 22. Also, include this amount on the appropriate line(s) of your return (see the instructions)	23	
24	Enter the smaller of line 19 or 22		
25	Enter the amount from line 23		
26	Excluded benefits. Subtract line 25 from line 24. If zero or less, enter -0	26	
27	Taxable benefits. Subtract line 26 from line 21. If zero or less, enter -0 Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, enter "DCB"	27	
	To claim the child and dependent care credit, complete lines 28–32 below.		
28	Enter \$3,000 (\$6,000 if two or more qualifying persons)	28	
29	Add lines 23 and 26	29	
30	Subtract line 29 from line 28. If zero or less, stop . You cannot take the credit. Exception . If you paid 2004 expenses in 2005, see the instructions for line 9	30	
31	Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 29 above. Then, add the amounts in column (c) and enter the total here	31	
32	Enter the smaller of line 30 or 31. Also, enter this amount on line 3 on the front of this form and complete lines 4–11	32	

Form **3468**

Investment Credit

OMB No. 1545-0155

2005

Attachment
Sequence No. 52

Department of the Treasury Internal Revenue Service (99)

► Attach to your tax return.

Name(s) shown on return Identifying number

Par	t I Current Year Credit		
1	Rehabilitation credit (see instructions for requirements that must be met):		
а	Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation		
	expenditures into account for the tax year in which paid (or, for self-rehabilitated property,		
	when capitalized). See instructions. Note: This election applies to the current tax year and to		
	all later tax years. You may not revoke this election without IRS consent		
	Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown		
	(*For property located in the Gulf Opportunity Zone, multiply by applicable percentage in the instructions.):		
b	Pre-1936 buildings	1b	
С	Certified historic structures	1c	
	(1) Enter the assigned NPS project number or the pass-through entity's		
	employer identification number (see instructions)		
	(2) Enter the date that the NPS approved the Request for Certification of		
	Completed Work (see instructions)		
d	(1) Enter the date on which the 24- or		
	60-month measuring period begins/ and ends/		
	(2) Enter the adjusted basis of the building as of the beginning date above		
	(or the first day of your holding period, if later)		
	(3) Enter the amount of the qualified rehabilitation expenditures incurred,		
	or treated as incurred, during the period on line 1d(1) above \$		
е	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9)	1e	
2	Energy credit for periods ending before January 1, 2006. Basis of property using solar or geothermal		
	energy placed in service during the tax year (see instructions) $\$$ \times 10% (.10)	2	
	Energy credit for periods ending after December 31, 2005:		
а	Basis of property using geothermal energy placed in service during		
	× 1070 (.10)		
b	Basis of property using solar illumination or solar energy placed in service		
	during the tax year (see instructions) \$\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \		
_	Basis of property installed during the tax		
C	year \$ × 30% (.30)		
ч	Kilowatt capacity of property in c		
u	above >		
6	Enter the lesser of line 3c or 3d		
Ŭ	Qualified microturbine property (see instructions):		
f	Basis of property installed during the tax		
·	year \$		
g	Kilowatt capacity of property in f		
3	above ▶×\$200		
h	Enter the lesser of line 3f or 3g		
i	Total. Add lines 3a, 3b, 3e, and 3h	3i	
4	Qualifying advanced coal project credit for periods ending after August 8, 2005 (see instructions):		
а	Basis of qualified investment in integrated gasification combined cycle property		
	placed in service during the tax year \$		
b	Basis of qualified investment in property other than in a above placed		
	in service during the tax year \$	4-	
С	Total. Add lines 4a and 4b	4c	
5	Qualifying gasification project credit for periods ending after August 8, 2005 (see instructions). Basis of qualified	- F	
6	investment in property placed in service during the tax year \$\times 20\% (.20)	5 6	
6 7	Current year credit Add lines 1b through 6	7	

General Business Credit

Attachment Sequence No. **22**

OMB No. 1545-0895

Department of the Treasury Internal Revenue Service (99)

► See instructions. ► Attach to your tax return.

Name(s) shown on return

Identifying number

Part I **Current Year Credit**

1a Investment credit (Form 3468). 1a b Work opportunity credit (Form 5884) 1b	
h Work opportunity credit (Form 5884)	
b Work opportunity credit (Form 500+)	
c Welfare-to-work credit (Form 8861)	
d Credit for increasing research activities (Form 6765)	
e Low-income housing credit (Form 8586)	
f Enhanced oil recovery credit (Form 8830)	
g Disabled access credit (Form 8826)	
h Renewable electricity production credit (Form 8835, Section A only)	
i Indian employment credit (Form 8845)	
j Credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846)	
k Orphan drug credit (Form 8820)	
I New markets credit (Form 8874)	
m Credit for small employer pension plan startup costs (Form 8881)	
n Credit for employer-provided child care facilities and services (Form 8882)	
o Qualified railroad track maintenance credit (Form 8900)	
p Biodiesel and renewable diesel fuels credit (Form 8864)	
q Low sulfur diesel fuel production credit (Form 8896)	
r Distilled spirits credit (Form 8906)	
s Nonconventional source fuel credit (Form 8907)	
t Energy efficient home credit (Form 8908)	
u Alternative motor vehicle credit (Form 8910)	
v Alternative fuel vehicle refueling property credit (Form 8911)	
w Credit for contributions to selected community development corporations (Form 8847)	
x Trans-Alaska pipeline liability fund credit (see instructions)	
y General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	
z Credits for employers affected by Hurricane Katrina, Rita, or Wilma (Form 5884-A)	
2 Current year credit Add lines 1a through 1z	
2 Current year credit. Add lines 1a through 1z	
3 Passive activity credits included on line 2 (see instructions)	
3 Passive activity credits included on line 2 (see instructions)	
4 Subtract line 3 from line 2	
4 Subtract line 3 from line 2	
5 Passive activity credits allowed for 2005 (see instructions)	
,	
6 Carryforward of general business credit to 2005. See instructions for the schedule to attach	
7 Carryback of general business credit from 2006 (see instructions)	
O Comment on any district Add lines Addressed 7	
8 Current year credit. Add lines 4 through 7	3800 (2005)

Form 3800 (2005) Page **2**

Par	t II Allowable Credit			
9	Regular tax before credits (see instructions)	9		
10	Alternative minimum tax (see instructions)	10		
11	Add lines 9 and 10	11		
12a	Foreign tax credit			
	Credits from Form 1040, lines 48 through 54			
С	Possessions tax credit (Form 5735, line 17 or 27)			
d	Nonconventional source fuel credit (Form 8907, line 23)			
е	Other specified credits (see instructions)			
f	Add lines 12a through 12e	12f		
13	Net income tax. Subtract line 12f from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18 .	13		
14	Net regular tax. Subtract line 12f from line 9. If zero or less, enter -0-	-		
15	Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)	-		
16	Tentative minimum tax (see instructions)	-		
4-	5	17		
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 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule			
	G, line 2c; or the applicable line of your return. If line 19 is smaller than line 8, see instructions.			
	Individuals, estates, and trusts: See instructions if claiming the research credit. C corporations:			
	See Schedule A if claiming any regular investment credit carryforward and the line 19 instructions			
	if there has been an ownership change, acquisition, or reorganization	19		
Sch	edule A—Additional General Business Credit Allowed by Code Section 38(c)(2)	(Bef	ore Repeal by	the t
	Revenue Reconciliation Act of 1990)—Only Applicable to C Corporations			
20	Enter the portion of the credit shown on line 6 that is attributable to the regular investment credit			
	under section 46 (before amendment by the Revenue Reconciliation Act of 1990)	20		
21	Tentative minimum tax (from line 16)	00		
22	Multiply line 21 by 25% (.25)	22		
	Enter the amount from line 18			
23	Entor the direction line to			
24	Enter the portion of the credit shown on line 8 that is not attributable			
	to the regular investment credit under section 46 (before amendment by the Revenue Reconciliation Act of 1990)			
	by the Heverlue Necton Act of 1990)			
25	Subtract line 24 from line 23. If zero or less, enter -0	25		
26	Subtract line 25 from line 20. If zero or less, enter -0-	26		
27	For purposes of this line only, refigure the amount on Form 4626, line			
	10, by using zero on Form 4626, line 6, and enter the result here .			
	, ,			
28	Multiply line 27 by 10% (.10)	28		
29	Net income tax (from line 13)	29		
30	Enter the amount from line 19	30		
31	Subtract line 30 from line 29	31		
32	Subtract line 28 from line 31	32		
33	Enter the smallest of line 22, line 26, or line 32	33		
34	Subtract line 33 from line 21	34		
35	Enter the greater of line 15 or line 34	35		
36	Subtract line 35 from line 29. Also enter this amount on line 19 instead of the amount previously figured on that line. Write "Sec. 38(c)(2)" next to your entry on line 19	36		
	providuoly rigarda on that line. Write Oco. Od(o)(2) flext to your entry on line 19	-		

3903

Moving Expenses

► Attach to Form 1040.

OMB No. 1545-0074

2005

Attachment

Department of the Treasury Internal Revenue Service

Internal Revenue Service Name(s) shown on Form 1040

Attachment Sequence No. 62 Your social security number

Bet	fore you begin: / See the Distance Test and Time Test in the instructions to find out if yo	u can	deduct your mo	oving
	expenses. √ See Members of the Armed Forces on back, if applicable.			
1	Transportation and storage of household goods and personal effects (see instructions)	1		
2	Travel (including lodging) from your old home to your new home (see instructions). Do not include the cost of meals	2		
3	Add lines 1 and 2	3		
4	Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is not included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code P	4		
5	Is line 3 more than line 4?			
	No. You cannot deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7.			
	☐ Yes. Moving expense deduction. Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26	5		

General Instructions What's New

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

Purpose of Form

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

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

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

Who Can Deduct Moving Expenses

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



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

Distance Test

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

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

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



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

Distance Test Worksheet

Keep a Copy for Your Records



1. Number of miles from your old home to your new workplace	miles
2. Number of miles from your old home to your old workplace	miles
3. Subtract line 2 from line 1. If zero or less, enter -0	miles

Credit for Federal Tax Paid on Fuels

OMB No. 1545-0162 Attachment Sequence No. **23**

Department of the Treasury Internal Revenue Service

► See the Instructions on page 3.

Name (as shown on your income tax return)

ernal Revenue Service	Attach this form to your income tax re	etur
		\Box

Taxpayer identification number

Caution:	 Claims for diesel fuel and kerosene (other than kerosene used in aviation) used on a farm for farming pur-
	poses on new lines 3e and 4c are made only by the ultimate purchaser after September 30, 2005.
	• Claims on lines 5 and 8 for aviation-grade kerosene can be made only for uses or sales before October 1, 2005. See
	line 14 and the worksheets in the instructions for claims for kerosene used in aviation after September 30, 2005.
	• There are two credit rates in effect for most fuels during 2005. The * rate is applicable after Sept. 30, 2005.
Nontaxal	ple Use of Gasoline

	 There are two credit rates in effect for mos 	t tueis auring 20	Jus. The Tal	e is applicable	atter Sept. 30, 2005.	
1	Nontaxable Use of Gasoline					
		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Off-highway business use of gasoline		\$.184/.183*)	\$	
b	Use of gasoline on a farm for farming purposes		.184/.183*	 		362
С	Other nontaxable use of gasoline		.184/.183*			
2	Nontaxable Use of Aviation Gasoline			,		<u> </u>
_	Tremazable Goo of Athanen Gacomic	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Use in commercial aviation (other than foreign trade)	(a) Type of use	\$.15	(c) danons	\$	354
_			-		Ψ	324
b	Other nontaxable use		.194/.193*			324
3	Nontaxable Use of Undyed Diesel Fuel					
	Claimant certifies that the diesel fuel did not contain visible Exception. If any of the diesel fuel included in this claim d			tua attach an a	valenation; shook here	. П
	Caution: Claims for diesel fuel used on a farm for farming	Contain visible	evidence of c	iye, allacı an ez	xpianation; check here	
	purposes are made only by the ultimate purchaser on line 3e					
	after September 30, 2005.	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Nontaxable use		\$.244/.243*		\$	360
b	Use in trains, January 1, 2005 - June 30, 2005		.21	l1		050
С	Use in trains, July 1, 2005 - December 31, 2005		.22	}		353
d	Use in certain intercity and local buses		.17			350
е	Use on a farm for farming purposes after Sept. 30, 2005		.243			360
4	Nontaxable Use of Undyed Kerosene (Other Than	Aviation-Gra	de Kerosen	e and Kerose	ne Used in Aviation)	
а	purposes are made only by the ultimate purchaser on line 4c after September 30, 2005. See the instructions for an exception for kerosene used in aviation. Nontaxable use	(a) Type of use	(b) Rate \$.244/.243*	(c) Gallons	(d) Amount of credit	(e) CRN 346
b	Use in certain intercity and local buses		.17			350
С	Use on a farm for farming purposes after Sept. 30, 2005		.243			346
5	Nontaxable Use of Aviation-Grade Kerosene Befo	re Oct. 1, 200	5			
	Claimant certifies that the aviation-grade kerosene did not Exception. If any of the aviation-grade kerosene included explanation and check here Caution: Line 5 applies to claims for aviation-grade kerosene for kerosene used in aviation after September 30, 2005.	in this claim did	contain visible	evidence of dye		. ▶ □
		1			_	
		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Use in commercial aviation (other than foreign trade)	(a) Type of use	(b) Rate \$.175	(c) Gallons	(d) Amount of credit	
a b		(a) Type of use	. ,	(c) Gallons		(e) CRN
	Use in commercial aviation (other than foreign trade)	(a) Type of use	\$.175	(c) Gallons		(e) CRN 355
b	Use in commercial aviation (other than foreign trade) Other nontaxable use Use in foreign trade Sales by Registered Ultimate Vendors of Undyed	Diesel Fuel	\$.175 .219 .044 Registra	tion No. ▶	\$	(e) CRN 355 369 377
6 6	Use in commercial aviation (other than foreign trade) Other nontaxable use Use in foreign trade Sales by Registered Ultimate Vendors of Undyed Claimant certifies that it sold the diesel fuel at a tax-exclu consent of the buyer to make the claim. Claimant certifies Exception. If any of the diesel fuel included in this claim did of Caution: Registered ultimate vendors cannot make claims in	Diesel Fuel ded price, repaid that the diesel fu	\$.175 .219 .044 Registra d the amount el did not con dence of dye, and for use on a (b) Rate	ntion No. ► of tax to the butain visible evidettach an explana	yer, or has obtained wrience of dye. tion and check here g purposes after Sept. 3 (d) Amount of credit	(e) CRN 355 369 377 itten .
6 6	Use in commercial aviation (other than foreign trade) Other nontaxable use Use in foreign trade Sales by Registered Ultimate Vendors of Undyed Claimant certifies that it sold the diesel fuel at a tax-exclu consent of the buyer to make the claim. Claimant certifies Exception. If any of the diesel fuel included in this claim did of Caution: Registered ultimate vendors cannot make claims in Use on a farm for farming purposes before Oct. 1, 2005	Diesel Fuel ded price, repaid that the diesel fuel contain visible evice for diesel fuel sol	\$.175 .219 .044 Registra d the amount el did not con dence of dye, a d for use on a (b) Rate \$.244	ntion No. ► of tax to the butain visible evidettach an explana	yer, or has obtained wrience of dye. tion and check here g purposes after Sept. 3	(e) CRN 355 369 377 itten .
6 6	Use in commercial aviation (other than foreign trade) Other nontaxable use Use in foreign trade Sales by Registered Ultimate Vendors of Undyed Claimant certifies that it sold the diesel fuel at a tax-exclu consent of the buyer to make the claim. Claimant certifies Exception. If any of the diesel fuel included in this claim did of Caution: Registered ultimate vendors cannot make claims in	Diesel Fuel ded price, repaid that the diesel fuel contain visible evice for diesel fuel sol	\$.175 .219 .044 Registra d the amount el did not con dence of dye, and for use on a (b) Rate	ntion No. ► of tax to the butain visible evidettach an explana	yer, or has obtained wrience of dye. tion and check here g purposes after Sept. 3 (d) Amount of credit	(e) CRN 355 369 377 itten . ▶ □ 0, 2005. (e) CRN

orm -	4136 (2005)					Page 2
7	Sales by Registered Ultimate Vendors of Undyed Than Aviation-Grade Kerosene and Kerosene Use			stration No. ▶		
	Claimant certifies that it sold the kerosene at a tax-excluded priof the buyer to make the claim. Claimant certifies that the kerosene				s obtained the written co	onsent
	Exception. If any of the kerosene included in this claim did co	ontain visible evid	lence of dye, a	attach an explan	ation and check here.	. ▶ □
	Caution: Registered ultimate vendors cannot make claims for ke	erosene sold for u	se on a farm f	or farming purpo	ses after September 30,	2005.
		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credi	t (e) CRN
а	Use on a farm for farming purposes before Oct. 1, 2005		\$.244		\$	
b	Use by a state or local government		.244/.243*	 }		346
С	Sales from a blocked pump		.244/.243*	J		
d	Use in certain intercity and local buses		.17			350
8	Sales by Registered Ultimate Vendors of Aviation-Grade					
	Claimant sold the aviation-grade kerosene at a tax-excluded amount of tax to the buyer, or has obtained written consent	t of the buyer to	make the cla	im.		
	Caution: Line 8 applies to claims for aviation-grade kerosen for sales of kerosene for use in aviation after September 30,	2005.		1	1	
2	Use in commercial aviation (other than foreign trade)	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credi	+ , ,
	, ,		\$.175	1	Ψ	355
b	Other nontaxable use		.219	\		369
C	Use on a farm for farming purposes		.219	 [309
9	Use by a state or local government Sales by Registered Ultimate Vendors of Gasoline		.219	gistration No		
	Claimant sold the gasoline at a tax-excluded price and has no buyer, or has obtained written consent of the buyer to make the to believe any information in the certificate is false. See the inst	claim; and obtain	ed an unexpire	ed certificate fron	n the buyer and has no r	eason
а	Use by a nonprofit educational organization		\$.184/.183*	(c) danons	\$	(6) 01114
_	Use by a state or local government		.184/.183*		Ψ	362
0	Sales by Registered Ultimate Vendors of Aviation	Gasoline		gistration No	>	
	Claimant sold the aviation gasoline at a tax-excluded price and to the buyer, or has obtained written consent of the buyer to ma reason to believe any information in the certificate is false. See	has not collected ake the claim; and	d the amount of	of tax from the bunexpired certific	uyer, repaid the amount ate from the buyer and h	
			(b) Rate	(c) Gallons	(d) Amount of credit	t (e) CRN
а	Use by a nonprofit educational organization		\$.194/.193*		\$	324
b	Use by a state or local government		.194/.193*			024
1	Nontaxable Use of Liquefied Petroleum Gas (LPG)					
		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credi	t (e) CRN
а	Use in certain intercity and local buses		\$.062		\$	352
b	Use in qualified local buses or school buses		.136			361
С	Other nontaxable use		.136			395
2	Alcohol Fuel Mixture Credit		R	egistration No	o. ▶	
	Claimant produced an alcohol fuel mixture by mixing taxable person for use as a fuel or was used as a fuel by the claiman		I. The alcohol	fuel mixture wa	s sold by the claimant t	o any
			(b) Rate	(c) Gallons	(d) Amount of credi	t (e) CRN
а	Alcohol fuel mixtures containing ethanol		\$.51		\$	393
b	Alcohol fuel mixtures containing alcohol (other than ethanol)	.60			394
3	Biodiesel Mixture Credit			egistration No		
	Claimant produced a biodiesel mixture by mixing diesel fuel use as fuel or was used as a fuel by the claimant. Claimant the percentage of biodiesel and agri-biodiesel in the productine 13 to see if you must attach the certificate.	has a certificate	e from the pro ason to believ	ducer or import ve the information	er of the biodiesel which is false. See the inst	ch identifies ructions for
			(b) Rate	(c) Gallons	(d) Amount of credi	t (e) CRN

а	Biodiesel (other than agri-biodiesel) mixtures	\$.50			\$		388
b	Agri-biodiesel mixtures	1.00					390
14	Kerosene For Use in Aviation After September 30, 2005. See the	eets	to figure the am	ount	of credit.		
						(d) Amount of credit	
а	Use in commercial aviation (other than foreign trade)						355
b	Sales by registered ultimate vendors						369
15	Total income tax credit claimed. Add lines 1 through 14, column (d). Enter here and on Form 1040, line 70 (also check box b on line 70); Form 1120, line 32f(2); Form 1120-A, line 28f(2); Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns.						

(Rev. January 2006) Department of the Treasury Internal Revenue Service

Depreciation and Amortization (Including Information on Listed Property)

► Attach to your tax return.

OMB No. 1545-0172 Sequence No. 67

Name(s) shown on return

► See separate instructions. Business or activity to which this form relates

Identifying number

Pa			Sertain Property Un Sted property, comp			u complete Part	1.	
1	Maximum amount S	See the instruc	tions for a higher limit	for certain bus	inesses		1	\$105,000
2			y placed in service (se				2	
3			operty before reduction				3	\$420,000
4			ine 3 from line 2. If ze				4	, ,
5			ract line 4 from line 1.	,				
Ü	separately, see inst						5	
		Description of pro	pperty	(b) Cost (busines	s use only)	(c) Elected cos	-	
6								
7	Listed property Ent	tor the amount	t from line 29		7			
7 8			property. Add amoun			and 7	8	
9			naller of line 5 or line	,	* -		9	
10			n from line 13 of your				10	
11			maller of business incom					
12			Add lines 9 and 10, b				12	
13			2006. Add lines 9 and			arriirio i i , , ,	12	
			ow for listed property.					
Pai						t include listed or	oper	ty.) (See instructions.)
					•	•	Орог	ijij (eee menaenene)
14			t, certain property with a				14	
15			ed property) placed in s (1) election				15	
16			RS)				16	
	t III MACRS D	enreciation	(Do not include list	ed property)	(See ins	structions)	10	
T G	WIACHO D	cprediation		Section A	(000 1110	oti dotiorio.)		
17	MACDC daduations	for coasta pla			a bafara	2005	17	
17		•	aced in service in tax		-			
18	general asset accou		assets placed in serviere					
			d in Service During 2				eciati	on System
(a)	Classification of property	(b) Month and year placed in	(c) Basis for depreciation (business/investment use	(d) Recovery	(e) Conve			(g) Depreciation deduction
19a	3-year property	service	only—see instructions)	period	(*,****			(3)
b								
C	5-year property 7-year property							
d	10-year property							
	15-year property							
e								
	20-year property 25-year property			25 1100		S/L		
<u>g</u>				25 yrs.	L 41-4	5/L		
h	Residential rental			27.5 yrs.	MM			
	property			27.5 yrs.	MM			
i	Nonresidential real			39 yrs.	MM			
	property	aceta Disassi	in Comice During 20	OF Tox Vac	MM		ue e l e	tion Custom
00-		SSETS PIACED	in Service During 20	oo lax Year	Using the		recia	uon System
	Class life			10		5/L		
b	12-year			12 yrs.		5/L		
	40-year	(: ::	\	40 yrs.	MM	S/L		
		(see instructi	•				6.	
21	Listed property. Ent						21	
22			lines 14 through 17, lir					
			lines of your return. Pa	-		tions—see instr.	22	
23			ced in service during ributable to section 26	-	ar, 23			

Page 2 Form 4562 (2005) (Rev. 1-2006) 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 the instructions for limits for passenger automobiles.) 24a Do you have evidence to support the business/investment use claimed? \(\subseteq\) Yes \(\subseteq\) No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No (c) Business/ (g) (a) (b) (d) (f) (h) Basis for depreciation Elected investment Type of property (list Cost or other Recovery Depreciation Date placed in Method/ (business/investment section 179 use Convention deduction vehicles first) service basis period percentage use only) cost Special allowance for certain aircraft, certain property with a long production period, and qualified NYL or GO Zone property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) Property used more than 50% in a qualified business use: % % % Property used 50% or less in a qualified business use: % S/L -% S/L -% S/L -Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1. . Add amounts in column (i), line 26. Enter here and on line 7, page 1. Section B-Information on Use of Vehicles Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles. (b) (d) (f) (a) (c) (e) Total business/investment miles driven Vehicle 1 Vehicle 2 Vehicle 3 Vehicle 4 Vehicle 5 Vehicle 6 during the year (do not include commuting 31 Total commuting miles driven during the year Total other personal (noncommuting) miles driven 33 Total miles driven during the year. Add lines 30 through 32 Yes No Yes No Yes No Yes No Yes No Yes No Was the vehicle available for personal use during off-duty hours? Was the vehicle used primarily by a more than 5% owner or related person? 36 Is another vehicle available for personal Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are **not** more than 5% owners or related persons (see instructions). No Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners Do you provide more than five vehicles to your employees, obtain information from your employees about Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles. **Amortization** Part VI (d) (b) (c) (f) Amortization (a) Code Amortization for Date amortization Amortizable Description of costs period or

Amortization of costs that begins during your 2005 tax year (see instructions):

Amortization of costs that began before your 2005 tax year.

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

43

this vear

section

percentage

43

(Rev. January 2006) Department of the Treasury Internal Revenue Service

Casualties and Thefts

See separate instructions.Attach to your tax return.

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

OMB No. 1545-0177

2005

Attachment
Sequence No. 26

Name(s) shown on tax return

Identifying number

SEC	CTION A—Personal Use Property (Use this or business or for income-produc			asualties and	thefts of prope	erty not us	ed in a t	rade
1	Description of properties (show type, location, and d from the same casualty or theft. Property A Property B Property C			operty). Use a s	eparate line for ea	ch property	lost or dan	nageo
	Property D							
					Properties			
			Α	В	С		D	
2	Cost or other basis of each property	2						
3	Insurance or other reimbursement (whether or not you filed a claim) (see instructions)	3						
	Note: If line 2 is more than line 3, skip line 4.							
4	Gain from casualty or theft. If line 3 is more than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or							
	you received payment for your loss in a later tax year.	4						
5	Fair market value before casualty or theft	5						
6	Fair market value after casualty or theft	6						
7	Subtract line 6 from line 5	7						
8	Enter the smaller of line 2 or line 7	8						
9	Subtract line 3 from line 8. If zero or less, enter -0	9						
10	Casualty or theft loss. Add the amounts on line 9 in o	columr	ns A through D .			10		
11	Enter the smaller of line 10 or \$100. But if the loss a 24, 2005; Hurricane Rita disaster area after Septemb October 22, 2005, and was caused by that particular	er 22,	2005; or Hurricane	Wilma disaster	area after	11		
12	Subtract line 11 from line 10					12		
	Caution: Use only one Form 4684 for lines 13 throug	h 21.						
13	Add the amounts on line 12 of all Forms 4684					13		
14	Add the amounts on line 4 of all Forms 4684					14		
15	 If line 14 is more than line 13, enter the difference complete the rest of this section (see instructions). If line 14 is less than line 13, enter -0- here and go). Do not		15		
	• If line 14 is equal to line 13, enter -0- here. Do no							
16	If line 14 is less than line 13, enter the difference.					16		
17	Add the amounts on line 12 of all Forms 4684 on wh					17		
18	Is line 17 less than line 16?							
	No. Stop. Enter the amount from line 16 on Sched amount from line 16 on the "Other deductions" line		` '	9. Estates and t	rusts, enter the			
	Yes. Subtract line 17 from line 16.					18		
19	Enter 10% of your adjusted gross income from Form					19		
20 21	Subtract line 19 from line 18. If zero or less, enter -0- Add lines 17 and 20. Also enter the result on Schedule					20		

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

Identifying number

	TION B—Business and Income-Producin t I Casualty or Theft Gain or Loss (Use			for	ooob ooou	alty or	thoft)			
							,		outs lest and	
2	Description of properties (show type, location, and da aged from the same casualty or theft.	ate ac	quirea for each	prop	erty). Use a se	eparate	line for eacr	1 prope	erty lost or dal	m-
	Property A									
	Property B									
	Property C									
	Property D									
					ı	Prop			_	
			A		В		С	1	D	
23	Cost or adjusted basis of each property	23								
24	Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3. Note: If line 23 is more than line 24, skip line 25.	24								
25	Gain from casualty or theft. If line 24 is more than line									
	23, enter the difference here and on line 32 or line 37, column (c), except as provided in the instructions for line 36. Also, skip lines 26 through 30 for that column. See the instructions for line 4 if line 24 includes insurance or other reimbursement you did not claim, or									
	you received payment for your loss in a later tax year.	25								
6	Fair market value before casualty or theft	26								
7	Fair market value after casualty or theft	27								
8	Subtract line 27 from line 26	28								
9	Enter the smaller of line 23 or line 28	29								
80	amount from line 23. Subtract line 24 from line 29. If zero or less, enter -0-	30								
1	Casualty or theft loss. Add the amounts on line 30. Ent	er the	total here and	n line	32 or line 37	(see in	structions).	31		
Pai	t II Summary of Gains and Losses (from	n sep	arate Parts	l)	(b) Losses	from c	asualties or the	efts	(c) Gains fr	om
	(a) Identify casualty or theft				(i) Trade, busi rental or roy property	alty	(ii) Incom producing employee pro	and	casualties or includible in in	thefts
	Casualty or The	ft of	Property H	eld (One Year o	r Les	S		1	
2					()	()		
					()	()		
3	Totals. Add the amounts on line 32			33	[()	()		
4	Combine line 33, columns (b)(i) and (c). Enter the net g is not otherwise required, see instructions	,	` '					34		
5	Enter the amount from line 33, column (b)(ii) here. Indiv									
	on Schedule A (Form 1040), line 27, and enter the an (Form 1040), line 22. Estates and trusts, partnerships							35		
	Casualty or Theft							1 00	l	1
6	Casualty or theft gains from Form 4797, line 32 .							36		
7					()	()		
					()	()		
8	Total losses. Add amounts on line 37, columns (b)(i) a	and (b)(ii) [38	()	()		
9	Total gains. Add lines 36 and 37, column (c)							39		
0	Add amounts on line 38, columns (b)(i) and (b)(ii) .							40		
1 a	If the loss on line 40 is more than the gain on line 39 Combine line 38, column (b)(i) and line 39, and enter large partnerships) and S corporations, see the note by	the n	All others, ente	r this	amount on Fo	orm 47	97, line 14.	410		
b	If Form 4797 is not otherwise required, see instructio Enter the amount from line 38, column (b)(ii) here. Indivi- Schedule A (Form 1040), line 27, and enter the amount from	duals, om pro	enter the amou	nt from	n income-prod loyee on Sched	ucing p	oroperty on Form 1040),	41a		
	line 22. Estates and trusts, enter on the "Other deduction partnerships) and S corporations, see the note below. Elec							41b		
2	If the loss on line 40 is less than or equal to the gain on (except electing large partnerships), see the note below.	All oth	ners, enter this a	mount	t on Form 4797	7, line 3		42		
	lote: Partnerships, enter the amount from line 41a, 41b, or line 42 on Form 1065, Schedule K, line 11. S corporations, enter the amount from line 41a or 41b on Form 1120S, Schedule K, line 10.									

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

Sales of Business Property

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

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

OMB No. 1545-0184

2005

Attachment

Identifying number

Enter the gross proceeds from sales or exchanges reported to you for 2005 on Form(s) 1099-B or 1099-S (or substitute Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Part I Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions) (e) Depreciation (f) Cost or other (g) Gain or (loss) (a) Description (b) Date acquired (c) Date sold (d) Gross allowed or allowable since basis, plus Subtract (f) from the improvements and of property (mo., day, yr.) (mo., day, vr.) sales price sum of (d) and (e) acquisition expense of sale 2 3 3 4 Section 1231 gain from installment sales from Form 6252, line 26 or 37 5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824 5 6 Gain, if any, from line 32, from other than casualty or theft 7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: . . . Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below. Individuals, partners, S corporation shareholders, and 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 the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below. Nonrecaptured net section 1231 losses from prior years (see instructions) 8 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 the Schedule D filed with your return (see instructions), Part II Ordinary Gains and Losses (see instructions) Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less): 11 11 12 Gain, if any, from line 7 or amount from line 8, if applicable 12 13 13 14 Net gain or (loss) from Form 4684, lines 34 and 41a 15 Ordinary gain from installment sales from Form 6252, line 25 or 36 . . . 15 16 16 Ordinary gain or (loss) from like-kind exchanges from Form 8824 . . . 17 17 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below: If the loss on line 11 includes a loss from Form 4684, line 38, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 27, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 22. Identify as from "Form 4797, line 18a Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040,

	(see instructions)			,,		., a 1200	
19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 pr			(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)		
Α							
В							
_ <u>D</u>							
	These columns relate to the properties on lines 19A through 19E	T	Property A	Property	В	Property C	Property D
20	Gross sales price (Note: See line 1 before completing.)	20					
21	Cost or other basis plus expense of sale	21					
22	Depreciation (or depletion) allowed or allowable	23					
23	Adjusted basis. Subtract line 22 from line 21	20					
24	Total gain. Subtract line 23 from line 20	24					
25	If section 1245 property:						
а	Depreciation allowed or allowable from line 22	25a					
b	Enter the smaller of line 24 or 25a	25b					
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.						
а	Additional depreciation after 1975 (see instructions)	26a					
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b					
С	Subtract line 26a from line 24. If residential rental property or						
	line 24 is not more than line 26a, skip lines 26d and 26e	26c					
d	Additional depreciation after 1969 and before 1976	26d					
е	Enter the smaller of line 26c or 26d	26e					
f g	Section 291 amount (corporations only)	26f 26g					
27	If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).						
	Soil, water, and land clearing expenses	27a					
b	Line 27a multiplied by applicable percentage (see instructions) Enter the smaller of line 24 or 27b	27b 27c					
_		210					
	If section 1254 property: Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (see instructions)	28a					
b	Enter the smaller of line 24 or 28a	28b					
29 a	If section 1255 property: 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					
Sur	nmary of Part III Gains. Complete property columns	A thr	ough D through	line 29b l	oefor	e going to line	30.
30	Total gains for all properties. Add property columns A through	n D, line	e 24			30	
31 32	Add property columns A through D, lines 25b, 26g, 27c, 28b, Subtract line 31 from line 30. Enter the portion from casualty of the po	r theft	on Form 4684, line	e 36. Enter t	he po	rtion from	
Pa	rt IV Recapture Amounts Under Sections 179 (see instructions)		280F(b)(2) Whe				0% or Less
	(555 1151 451015)					(a) Section 179	(b) Section 280F(b)(2)
00	Ocalica 470 suppose de la live de			ſ	33		. ,,–,
33 34	Section 179 expense deduction or depreciation allowable in p Recomputed depreciation (see instructions).		ars		34		
35	Recapture amount. Subtract line 34 from line 33. See the inst				35		

Department of the Treasury

Farm Rental Income and Expenses

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

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

OMB No. 1545-0074 Attachment

Sequence No. 37 Internal Revenue Service Name(s) shown on Form 1040 Your social security number Employer ID number (EIN), if any Part I Gross Farm Rental Income—Based on Production, Include amounts converted to cash or the equivalent. Income from production of livestock, produce, grains, and other crops 2b 2a Cooperative distributions (Form(s) 1099-PATR) 2a 2b Taxable amount 3b 3a Agricultural program payments (see instructions) 3a **3b** Taxable amount 4 Commodity Credit Corporation (CCC) loans (see instructions): a CCC loans reported under election 4a **4c** Taxable amount Crop insurance proceeds and Federal crop disaster payments (see instructions): 5b 5d c If election to defer to 2006 is attached, check here ▶ ☐ 5d Amount deferred from 2004. 6 Other income, including Federal and state gasoline or fuel tax credit or refund (see instructions) Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the Expenses—Farm Rental Property. Do not include personal or living expenses. Part II Car and truck expenses (see 21 Pension and profit-sharing 21 Schedule F instructions). Also plans 8 attach Form 4562 22 Rent or lease: 9 9 Chemicals a Vehicles, machinery, 10 Conservation expenses (see and equipment (see 10 instructions) 22a instructions) 11 22b **b** Other (land, animals, etc.). 11 Custom hire (machine work) . 23 Repairs and maintenance Depreciation and section 179 24 24 Seeds and plants . . . expense deduction not 25 claimed elsewhere 12 25 Storage and warehousing. 26 **26** Supplies Employee benefit programs 13 27 27 Taxes other than on line 21 (see 13 28 Schedule F instructions) . 28 Utilities 14 14 29 Veterinary, breeding, and 15 29 Fertilizers and lime . . . 15 medicine 16 **30** Other expenses 16 Freight and trucking 17 Gasoline, fuel, and oil . . . (specify): 17 30a 18 Insurance (other than health) . a 30b Interest: 19 h 30c 19a a Mortgage (paid to banks, etc.) . C 30d 19b **b** Other d 30e Labor hired (less employment 30f credits) (see Schedule F instructions). 30g 31 31 Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter 32 32 it here and on Schedule E, line 40. If the result is a loss, you must go to line 33 33 If line 32 is a loss, check the box that describes your investment in this activity **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 checked (see instructions). If you checked box 33b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on 33c

Investment Interest Expense Deduction

Attachment Sequence No. 51

OMB No. 1545-0191

Identifying number

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

► Attach to your tax return.

Par	Total Investment Interest Expense		
1	Investment interest expense paid or accrued in 2005 (see instructions)	1	
2	Disallowed investment interest expense from 2004 Form 4952, line 7	2	
3	Total investment interest expense. Add lines 1 and 2	3	
Par			
4a	Gross income from property held for investment (excluding any net		
	gain from the disposition of property held for investment) 4a		
b	Qualified dividends included on line 4a		
С	Subtract line 4b from line 4a	4c	
d	Net gain from the disposition of property held for investment 4d		
е	Enter the smaller of line 4d or your net capital gain from the disposition		
	of property held for investment (see instructions)		
f	Subtract line 4e from line 4d	4f	
a	Enter the amount from lines 4b and 4e that you elect to include in investment income (see		
3	instructions)	4g	
h	Investment income. Add lines 4c, 4f, and 4g	4h	
5	Investment expenses (see instructions)	5	
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0	6	
Par	t III Investment Interest Expense Deduction		
7	Disallowed investment interest expense to be carried forward to 2006. Subtract line 6 from		
	line 3. If zero or less, enter -0	7	
8	Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions.	8	

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

General Instructions Purpose of Form

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

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

Who Must File

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

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

- Your investment interest expense is not more than your investment income from interest and ordinary dividends minus any qualified dividends.
- You have no other deductible investment expenses.
- You have no disallowed investment interest expense from 2004.

Allocation of Interest **Expense**

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

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

Specific Instructions

Part I—Total Investment **Interest Expense**

Line 1

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

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

Investment interest expense does not include any of the following:

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

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

Department of the Treasury Internal Revenue Service (99)

Tax on Lump-Sum Distributions

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

► Attach to Form 1040 or Form 1041.

OMB No. 1545-0193

2005

Attachment
Sequence No. 28

Name of recipient of distribution

Identifying number

Par	Complete this part to see if you can use Form 4972				
1	Was this a distribution of a plan participant's entire balance (excluding deductible voluntary er contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (p	pension,	_	Yes	No
_	profit-sharing, or stock bonus)? If "No," do not use this form		2		
2	Did you roll over any part of the distribution? If "Yes," do not use this form		2		
3	Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?		3		
4	Were you (a) a plan participant who received this distribution, (b) born before January 2, 1936, a participant in the plan for at least 5 years before the year of the distribution?		4		
	If you answered "No" to both questions 3 and 4, do not use this form.				
5a	Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," do not form for a 2005 distribution from your own plan		5a		
	If you are receiving this distribution as a beneficiary of a plan participant who died, did you use For for a previous distribution received for that participant after 1986? If "Yes," do not use the form distribution	for this	5b		
Par	Tt II Complete this part to choose the 20% capital gain election (see instructions)				
6	Capital gain part from Form 1099-R, box 3	6			
7	Multiply line 6 by 20% (.20)	7			
	If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on Form 1040, line 44, or Form 1041, Schedule G, line 1b, whichever applies.				
Par	t III Complete this part to choose the 10-year tax option (see instructions)				
8	Ordinary income from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter 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		10			
11		11			
12	Adjusted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, skip				
	lines to through to, enter this amount of line 17, and go to line to	12			
13	Multiply line 12 by 50% (.50), but do not enter more than \$10,000				
14	Subtract \$20,000 from line 12. If line 12 is				
	\$20,000 or less, enter -0				
15	Multiply line 14 by 20% (.20)	16			
16	William distribution allowance. Subtract line to from line to	17			
17 18		18			
19	rederal estate tax attributable to lump-sum distribution	19			
20	Divide line 11 by line 12 and enter the result as a decimal (rounded				
	to at least three places)				
21	Multiply line 16 by the decimal on line 20				
22	Subtract line 21 from line 11				
23		23			
24	lax on amount on the 23. Ose the lax hate ocheque in the instructions	24			
25	Multiply line 24 by ten (10). If line 11 is zero, skip lines 26 through 28, enter this amount on line 29, and go to line 30	25			
26	Multiply line 22 by 10% (.10)				
27	Tax on amount on line 26. Use the Tax Rate Schedule in the				
	instructions				
28		28			
29		29			
30	Tax on lump-sum distribution. Add lines 7 and 29. Also include this amount in the total on Form 1040, line 44, or Form 1041, Schedule G, line 1b, whichever applies ▶	30			

5329

Department of the Treasury Internal Revenue Service (99)

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

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

► Attach to Form 1040.

► See separate instructions.

OMB No. 1545-0074

2005

Attachment Sequence No. **29**

Your social security number

	n Your Address Only ou Are Filing This	Home address (number and street), or P.O. box if mail is not delivered to your home	Apt. no.
Forn	n by Itself and Not Your Tax Return	City, town or post office, state, and ZIP code	If this is an amended return, check here ▶ □
	If you only owe the	e additional 10% tax on early distributions, you may be able to report the	nis tax directly
	on Form 1040, line	60, without filing Form 5329. See the instructions for Form 1040, line 6	30.
Pai	Complete this part if 59½, from a qualified directly on Form 104	n Early Distributions f you took a taxable distribution (other than a qualified hurricane distribution described retirement plan (including an IRA) or modified endowment contract (unlesto—see above). You may also have to complete this part to indicate that you early distributions or for certain Roth IRA distributions (see instructions).	ss you are reporting this tax
1	Early distributions included	in income. For Roth IRA distributions, see instructions	1
2	•	d on line 1 that are not subject to the additional tax (see instructions).	
		eption number from the instructions:	2
3	Amount subject to additio	nal tax. Subtract line 2 from line 1	3
4	Additional tax. Enter 10%	6 (.10) of line 3. Include this amount on Form 1040, line 60	4
		amount on line 3 was a distribution from a SIMPLE IRA, you may have	
D		ount on line 4 instead of 10% (see instructions).	
Par	Complete this part	n Certain Distributions From Education Accounts if you included an amount in income, on Form 1040, line 21, from a Coqualified tuition program (QTP).	overdell education savings
		ncome from Coverdell ESAs and QTPs	5
5 6		ine 5 that are not subject to the additional tax (see instructions)	6
7		nal tax. Subtract line 6 from line 5	7
8		6 (.10) of line 7. Include this amount on Form 1040, line 60	8
Par	Complete this part on line 17 of your 2		able or you had an amount
9		utions from line 16 of your 2004 Form 5329 (see instructions). If zero,	
	•		9
10	-	ontributions for 2005 are less than your	
		oution, see instructions. Otherwise, criter o	-
11		utions included in income (see instructions) year excess contributions (see instructions)	
12 13		· · · · · · · · · · · · · · · · · · ·	13
14		tions. Subtract line 13 from line 9. If zero or less, enter -0	14
15	Excess contributions for 2		15
16	Total excess contributions		16
17	Additional tax. Enter 6% (.06	6) of the smaller of line 16 or the value of your traditional IRAs on December tributions made in 2006). Include this amount on Form 1040, line 60	17
Pai		on Excess Contributions to Roth IRAs if you contributed more to your Roth IRAs for 2005 than is allowable or print 5329.	you had an amount on line
18	Enter your excess contributio	ns from line 24 of your 2004 Form 5329 (see instructions). If zero, go to line 23	18
19		ions for 2005 are less than your maximum	
		e instructions. Otherwise, enter -0	
20	2005 distributions from yo	our Roth IRAs (see instructions)	
21			21
22		utions. Subtract line 21 from line 18. If zero or less, enter -0	22
23	Excess contributions for 2	2005 (see instructions)	23
24	Total excess contributions		24
25		6) of the smaller of line 24 or the value of your Roth IRAs on December 31, utions made in 2006). Include this amount on Form 1040, line 60	25

Form 5329 (2005)

Part V Additional Tax on Excess Contributions to Coverdell ESAs Page 2

ıa		Complete this part if the contributions to your Coverd amount on line 33 of your 2004 Form 5329.	dell ESAs for 2005 v	were more than	is allov	vable or you h	ad an
26	Enter t	the excess contributions from line 32 of your 2004 For ine 31			26		
27	If the c	ontributions to your Coverdell ESAs for 2005 were less tum allowable contribution, see instructions. Otherwise, e	han the				
28		difficultions from your Coverdell ESAs (see instructions					
29		nes 27 and 28	,	<u> </u>	29		
30		ear excess contributions. Subtract line 29 from line 26.			30		
31	-				31		
32	Total e	excess contributions. Add lines 30 and 31			32		
33	Decem	onal tax. Enter 6% (.06) of the smaller of line 32 or the ober 31, 2005 (including 2005 contributions made in 20 line 60	006). Include this am	nount on Form	33		
Pai	t Vi	Additional Tax on Excess Contributions to Arc Complete this part if you or your employer contributed had an amount on line 41 of your 2004 Form 5329.	her MSAs			ı is allowable c	or you
34	Enter t	the excess contributions from line 40 of your 2004 For ine 39	,	,	34		
35	maxim	contributions to your Archer MSAs for 2005 are less thum allowable contribution, see instructions. Otherwise, e	nter -0- 35		-		
36		distributions from your Archer MSAs from Form 8853, li			27		
37		nes 35 and 36			37		
38	-	ear excess contributions. Subtract line 37 from line 34.			39		
39 40					40		
41	Addition December 1	onal tax. Enter 6% (.06) of the smaller of line 40 or the smaller or the smaller of line 40 or t	he value of your Ard 106). Include this am	cher MSAs on nount on Form	41		
Pai	t VII	Additional Tax on Excess Contributions to He Complete this part if you, someone on your behad HSAs for 2005 than is allowable or you had an a	alf, or your employ	yer contributed			
42	Enter t	he excess contributions from line 42 of your 2004 Form	n 5329. If zero, go t	to line 47	42		
43		contributions to your HSAs for 2005 are less than the mable contribution, see instructions. Otherwise, enter -0-					
44	2005 d	stributions from your HSAs from Form 8889, line 14	44				
45	Add lir	nes 43 and 44			45		
46	•	ear excess contributions. Subtract line 45 from line 42			46		
47					48		
48 49		excess contributions. Add lines 46 and 47			40		
49		ng 2005 contributions made in 2006). Include this amount on			49		
Par		Additional Tax on Excess Accumulation in Qu Complete this part if you did not receive the minimum	alified Retiremen	t Plans (Includ			•
50	Minim	um required distribution for 2005 (see instructions) .			50		
51					51		
52	Subtra	act line 51 from line 50. If zero or less, enter -0			52		
53		onal tax. Enter 50% (.50) of line 52. Include this amou			53		
Sigi	nature.	Complete only if you are filing this form by itself Under penalties of perjury, I declare that I have examined this form, incl			s and to	the best of my know	wledge
Sig		and belief, it is true, correct, and complete. Declaration of preparer (oth	er than taxpayer) is based	on all information of v	which pre	parer has any knov	vledge.
Hei	E	Your signature		Date			
Paid	i parer's	Preparer's signature	Date	Check if self- employed	Prepa	rer's SSN or PTIN	
	Only	Firm's name (or yours if self-employed),		EIN	!	,	
	,	address, and ZIP code		Phone no.	()	

5884

Work Opportunity Credit

OMB No. 1545-0219

2005

Attachment
Sequence No. 77

Department of the Treasury Internal Revenue Service

Attach to your tax return.

Name(s) shown on return Identifying number Part I Current Year Credit (Members of a controlled group, see instructions.) Enter the total qualified first-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who began work for you before the applicable date in the instructions, are certified (if required) as members of a targeted group, and: 1a 1b 2 Add lines 1a and 1b. You must subtract this amount from your deduction for salaries and wages 2 3 Work If you are a-Then enter the total of the current year credits fromopportunity a Shareholder . Schedule K-1 (Form 1120S), box 13, code F, G, or J credits from **b** Partner . . Schedule K-1 (Form 1065), box 15, code F, G, or J. 3 pass-through c Beneficiary . . Schedule K-1 (Form 1041), box 13, code F . . . entities: Written statement from cooperative . . . d Patron . . . Current vear credit. Add lines 2 and 3. (S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see Allowable Credit (See Who must file Form 3800 to find out if you complete Part II or file Form 3800.) Regular tax before credits: Individuals. Enter the amount from Form 1040, line 44 • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, 5 • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return Alternative minimum tax: Individuals. Enter the amount from Form 6251, line 35 6 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 7 **7** Add lines 5 and 6 8a **b** Credits from Form 1040, lines 48 through 54 c Possessions tax credit (Form 5735, line 17 or 27) d Nonconventional source fuel credit (Form 8907, line 23) 8f 9 9 Net income tax. Subtract line 8f from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14 10 Net regular tax. Subtract line 8f from line 5. If zero or less, enter -0-11 Enter 25% (.25) of the excess, if any, of line 10 over \$25,000 (see instructions) 11 12 Tentative minimum tax (see instructions) 13 13 Enter the greater of line 11 or line 12 14 Subtract line 13 from line 9. If zero or less, enter -0- 14 Credit allowed for the current year. Enter the smaller of line 4 or line 14 here and on Form

1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 14 is smaller than line 4, see instructions

15

Form **5884-A**

(January 2006) Department of the Treasury Internal Revenue Service Name(s) shown on return

Credits for Employers Affected by Hurricane Katrina, Rita, or Wilma

► Attach to your tax return.

OMB No. 1545-1978

Identifying number

Attachment Sequence No. **77A**

SEC	TION A. Empl	oyee Retention Credit (see instructions)							
1a	qualified wages	ected by Hurricane Katrina, enter the total s paid or incurred after August 28, 2005, and 1, 2006, while the business was inoperable	_						
b	wages paid or	cted by Hurricane Rita, enter the total qualified incurred after September 23, 2005, and before 6, while the business was inoperable	_						
С	wages paid or	cted by Hurricane Wilma, enter the total qualified incurred after October 23, 2005, and before 6, while the business was inoperable							
d	d Add amounts from lines 1a, 1b, and 1c								
2	2 Enter 40% of line 1d. You must subtract this amount from your deduction for salaries and wages								
3									
4	Current year credit. Add lines 2 and 3. Report this amount on Form 3800, line 1z. If you have a credit from Section B, see instructions. S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see instructions								
SEC		cane Katrina Housing Credit (see instructions)		I					
5	in-kind to qualit	e (up to \$600 per month per employee) of qualified lodging furnished fied employees during the tax year from January 1, 2006, through July 1, uctions)	5						
6		ne 5. You must subtract this amount from your deduction for salaries and	6						
7	Hurricane Katrina housing credit(s) from pass-through entities: If you are a— Then enter the total of the current year credits from— a Shareholder . Schedule K-1 (Form 1120S), box 13, code F, G, or U Schedule K-1 (Form 1065), box 15, code F, G, or U Schedule K-1 (Form 1041), box 13, code R								
8	Current year credit. Add lines 6 and 7. Report this amount on Form 3800, line 1z. If you have a credit from Section A, see instructions. S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see instructions.								

Alternative Minimum Tax—Individuals

► See separate instructions.

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2005

Attachment Sequence No. 32

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

Sequence No. 32

Your social security number

Par	Alternative Minimum Taxable Income (See instructions for how to comple	to 0	ach line)	
Pal	,	le e	acri iirie.)	
1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 (minus any amount on Form			
	8914, line 2), and go to line 2. Otherwise, enter the amount from Form 1040, line 38 (minus any amount			
_	on Form 8914, line 2), and go to line 7. (If less than zero, enter as a negative amount.)	1		
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2½% of Form 1040, line 38 .	3		
3	Taxes from Schedule A (Form 1040), line 9	4		
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	5		
5	Miscellaneous deductions from Schedule A (Form 1040), line 26	3		
6	If Form 1040, line 38, is over \$145,950 (over \$72,975 if married filing separately), enter the amount from			
	line 9 of the Itemized Deductions Worksheet on page A-9 of the Instructions for Schedules A & B	6	,	١,
	(Form 1040)	7	1	'
7	Tax refund from Form 1040, line 10 or line 21	8	('
8	Investment interest expense (difference between regular tax and AMT)	9		
9	Depletion (difference between regular tax and AMT)	10		
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	11		
11	Interest from specified private activity bonds exempt from the regular tax	12		
12	Qualified small business stock (7% of gain excluded under section 1202)	13		
13	Exercise of incentive stock options (excess of AMT income over regular tax income)	14		
14	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15		
15	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16		
16	Disposition of property (difference between AMT and regular tax gain or loss)	17		
17	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18		
18	Passive activities (difference between AMT and regular tax income or loss)	19		
19	Loss limitations (difference between AMT and regular tax income or loss)	20		
20	Circulation costs (difference between regular tax and AMT)	21		
21	Long-term contracts (difference between AMT and regular tax income)	22		
22	Mining costs (difference between regular tax and AMT)	23		
23	Research and experimental costs (difference between regular tax and AMT)	24	()
24	Income from certain installment sales before January 1, 1987	25		
25	Intangible drilling costs preference	26		
26	Other adjustments, including income-based related adjustments	27	(,
27 28	Alternative tax net operating loss deduction			
20	28 is more than \$191,000, see page 7 of the instructions.)	28		
Par	t II Alternative Minimum Tax			
29	Exemption. (If this form is for a child under age 14, see page 7 of the instructions.)			
23				
	AND line 28 is THEN enter on IF your filing status is			
	Single or head of household			
	Married filing jointly or qualifying widow(er)	29		
	Married filing separately			
	If line 28 is over the amount shown above for your filing status, see page 7 of the instructions.			
30	Subtract line 29 from line 28. If zero or less, enter -0- here and on lines 33 and 35 and stop here	30		
31	• If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends			
	on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 55 here.			
	All others: If line 30 is \$175,000 or less (\$87,500 or less if married filling separately), multiply line 30 by 26% (.26).	31		
	Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.			
32	Alternative minimum tax foreign tax credit (see page 7 of the instructions)	32		
33	Tentative minimum tax. Subtract line 32 from line 31	33		
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040,			
	line 47). If you used Schedule J to figure your tax, the amount for line 44 of Form 1040 must be refigured			
	without using Schedule J (see page 9 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 45	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 44, or the amount from line 13 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see page 9 of the instructions)	37		
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see page 9 of the instructions)	38		
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary)	39		
40	Enter the smaller of line 36 or line 39		40	
41	Subtract line 40 from line 36		41	
42	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), mult Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married result			
43	Enter: • \$59,400 if married filing jointly or qualifying widow(er), • \$29,700 if single or married filing separately, or • \$39,800 if head of household.	43		
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0	44		
45	Subtract line 44 from line 43. If zero or less, enter -0	45		
46	Enter the smaller of line 36 or line 37	46		
47	Enter the smaller of line 45 or line 46	47		
48	Multiply line 47 by 5% (.05)		48	
49	Subtract line 47 from line 46	49		
50	Multiply line 49 by 15% (.15)		50	
	If line 38 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise	e, go to line 51.		
51	Subtract line 46 from line 40	51		
52	Multiply line 51 by 25% (.25)		52	
53	Add lines 42, 48, 50, and 52		53	
54	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), mult Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married result	iply line 36 by 26% (.26). filing separately) from the	1	
55	Enter the smaller of line 53 or line 54 here and on line 31		55	

Installment Sale Income

► Attach to your tax return.

Use a separate form for each sale or other disposition of property on the installment method. OMB No. 1545-0228

2005

Attachment
Sequence No. 79

Identifying number

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

1 Description of property ▶ 2a Date acquired (month, day, year) ▶ _____ b Date sold (month, day, year) ▶ ____ ☐ No Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," □ No Part I **Gross Profit and Contract Price.** Complete this part for the year of sale only. Selling price including mortgages and other debts. Do not include interest whether stated or unstated 5 5 Mortgages, debts, and other liabilities the buyer assumed or took 6 the property subject to (see instructions) 7 Subtract line 6 from line 5 7 8 8 9 10 10 11 Commissions and other expenses of sale 11 12 Income recapture from Form 4797, Part III (see instructions) . . . 12 13 13 14 14 Subtract line 13 from line 5. If zero or less, do not complete the rest of this form (see instructions) If the property described on line 1 above was your main home, enter the amount of your excluded 15 16 16 17 17 Contract price. Add line 7 and line 17 18 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 20 If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-21 21 Payments received during year (see instructions). Do not include interest, whether stated or unstated 22 Payments received in prior years (see instructions). **Do not** include 23 interest, whether stated or unstated 24 24 25 25 Enter the part of line 24 that is ordinary income under the recapture rules (see instructions). 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. Name, address, and taxpayer identifying number of related party 28 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 31 31 32 32 33 Total payments received by the end of your 2005 tax year (see instructions) 34 34 35 35 Multiply line 34 by the gross profit percentage on line 19 for year of first sale 36 36 Enter the part of line 35 that is ordinary income under the recapture rules (see instructions). Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions) 37

Gains and Losses From Section 1256 Contracts and Straddles

OMB No. 1545-0644

2005

Attachment

Department of the Treasury Attach to your tax return. Sequence No. 82 Identifying number Name(s) shown on tax return Mixed straddle account election Check all applicable boxes (see instructions). A Mixed straddle election Straddle-by-straddle identification election Net section 1256 contracts loss election **Section 1256 Contracts Marked to Market** (a) Identification of account (b) (Loss) (c) Gain 1 Add the amounts on line 1 in columns (b) and (c) 3 Net gain or (loss). Combine line 2, columns (b) and (c) 4 Form 1099-B adjustments. See instructions and attach schedule . Note: If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions. If you have a net section 1256 contracts loss and checked box D above, enter the amount of loss to be 6 7 Combine lines 5 and 6 . . . Short-term capital gain or (loss). Multiply line 7 by 40% (.40). Enter here and include on the appropriate 8 line of Schedule D (see instructions) 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) Gains and Losses From Straddles. Attach a separate schedule listing each straddle and its components. Section A—Losses From Straddles (f) Loss. (h) Recognized loss. (e) Cost or (g) If column (e) If column (f) is more (b) Date Unrecognized gain on (c) Date other basis is more than (d), enter than (a), enter entered (d) Gross (a) Description of property closed out plus difference. into or sales price difference. or sold offsetting expense of Otherwise enter -0acquired Otherwise, positions sale enter -0-10 Enter the short-term portion of losses from line 10, column (h), here and include on the appropriate line of 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) Section B—Gains From Straddles (b) Date (f) Gain. If column (c) Date (e) Cost or other entered (d) Gross (d) is more than (e), (a) Description of property closed out basis plus enter difference. into or sales price or sold expense of sale Otherwise, enter -0acquired 12 13a Enter the short-term portion of gains from line 12, column (f), here and include on the appropriate line of 13a Enter the long-term portion of gains from line 12, column (f), here and include on the appropriate line of Part III Unrecognized Gains From Positions Held on Last Day of Tax Year. Memo Entry Only (see instructions) (e) Unrecognized gain. (b) Date (c) Fair market value on last (d) Cost or other basis If column (c) is more (a) Description of property than (d), enter difference. acquired business day of tax year as adjusted Otherwise, enter -0-14

(Rev. December 2005)

Department of the Treasury
Internal Revenue Service

Name(s) shown on your income tax return

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. **155**

Identifying number

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

Section A. Donated Property of \$5,000 or Less and Certain Publicly Traded Securities—List in this section only items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also, list certain publicly traded securities even if the deduction is more than \$5,000 (see instructions).

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

1		(a) Name and addre donee organiza			(For a do			on of donated property year, make, model, condition,	and mile	eage.)
Α										
В										
С										
D										
Е										
Note	. If the amount you	u claimed as a ded	uction for an item	is \$500 c	r less, yo	ou do not hav	e to c	omplete columns (d), (e),	and (f).
	(c) Date of the contribution	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Dono	or's cost ted basis	(g) Fair market value (see instructions)		(h) Method used to det the fair market valu		
Α										
В										
C										
D										
E						1 1 0		1.0.10	- 11	
Par	entire inte		ty listed in Part	I. Comp	olete line	es 3a throug	gh 3c	ugh 2e if you gave les if conditions were plactions).		
2a		om Part I that iden o more than one p					an en	tire interest ▶		
b	Total amount clai	med as a deduction	on for the property	y listed ir		(1) For this (2) For any (1)	-			:
С		ss of each organization above)		y such co				prior year (complete only	if diff	erent
	Name of charitable or	ganization (donee)								
	Address (number, stre	et, and room or suite no	0.)							
	City or town, state, an	nd ZIP code								
	_									
		erty, enter the plactions or the that the		-		•	of the	property >		
За								spose of the donated	Yes	No
b								pating with the donee		
	organization in co	operative fundraisi	ng) the right to the	e income	from the	donated prop	perty c	or to the possession of		
								chase or otherwise, or		
						•				
С	Is there a restrict	ion limiting the dor	nated property for	a partici	ılar use?					

Form 8283 (Rev	. 12-2005)									Page 2
Name(s) shown	on your ir	ncome tax return								Identifying number	
Section B.	(or grou	ted Property Oups of similar items) raded securities re	for which you	claimed a	deduction	of more tha	n \$5,0	000 per item or grou	p (exce _l	pt contributions of	certain
Part I	Inforn	nation on Dona	ted Prope	rty— To	be com	pleted by	the t	taxpayer and/or	the ap	opraiser.	
_		hat describes the ty									
	•	ution of \$20,000 or a ution of less than \$2	•		Qualified(Other Rea	Conservatio	n Con	tribution		Equipment Securities	
	ectibles*		.0,000)		Intellectua					Other	
*Art includes pa and other similar		culptures, watercolors,	prints, drawing	s, ceramics,	antiques, o	decorative arts	s, textil	les, carpets, silver, rare	manuso	cripts, historical memo	orabilia,
**Collectibles inc Note. If your to	clude coin otal art c	ns, stamps, books, gen ontribution was \$20 ore than \$500,000,	,000 or more,	you must a	attach a co	omplete cop	y of th	e signed appraisal.	lf your d	leduction for any de	onated
5 (a) Des	scription c	of donated property (if attach a separate state	you need	(b) If tang	ible propert	y was donate	d, give	e a brief summary of the gif		(c) Appraised f	
Α											<u> </u>
B C											_
D											
(d) Date a		(e) How acquired	(f) Donor's			bargain sales,		(h) Amount claimed		structions (i) Average trading p	orice
by donor (mo., yr.)	by donor	adjusted	Dasis	an	nount received	ر 	deduction		(i) Average trading pof securities	
В											\vdash
С											
Part II	Тахра	ayer (Donor) St	atement—	 -List eac	 h item i	ncluded i	l n Pa	rt I above that	the ap	praisal identifie	es as
	having	g a value of \$50	00 or less.	See ins	tructions	3.					
		wing item(s) include fying letter from Par							sed valu	ue of not more that	n \$500
(per item). Lin	er identii	lying letter from Far	t i and descri	be the spe	cinc item.	See mstruc	tions.				
Signature of ta			ioo#					С	ate >		
Part III		ration of Appra		o transporti	on in which	h the denor	o o o u i r	ad the property om	olovod k	or related to any	of the
foregoing pers transaction, I p	ons, or no	married to any perso d the majority of my	n who is relate appraisals du	ed to any o	f the foreg year for o	oing person other person	s. Ånd s.	l, if regularly used by	the dor	nor, donee, or party	to the
as described i on a percenta described in the	n the app ige of th ne qualifi	old myself out to the praisal, I am qualified appraised proper ed appraisal or this that I have not bee	d to make app ty value. Furt Form 8283 m	oraisals of the thermore, I ay subject	the type of understa me to the	f property be nd that a fa penalty und	eing valse or ler sec	alued. I certify that t r fraudulent oversta ction 6701(a) (aiding	he appratement and abe	aisal fees were not of the property va etting the understat	based lue as
Sign											
	ature ►				Title ▶	•		Date ▶		Identificing months	
business addres	ss (iriciuali	ng room or suite no.)								Identifying number	
City or town, sta	ate, and Z	IP code									
Part IV	Done	e Acknowledgn	nent— To b	e compl	eted by	the charit	table	organization.			
	Ū	zation acknowledge 3, Part I, above on tl		•	organizatio	n under sed	ction 1	170(c) and that it re	eceived	the donated prope	erty as
portion thereo	f) within 2	nization affirms that in 2 years after the date ment does not repre	e of receipt, it	will file For	m 8282, D	onee Inform	ation I			·	
		intend to use the pr	roperty for an	unrelated	use? .					▶ ☐ Yes ☐	No
Name of charita	ble organ	ization (donee)				Employer i	identifi	ication number			
Address (number	er, street,	and room or suite no.)				City or tow	n, state	e, and ZIP code			
Authorized signa	ature					Title				Date	

Department of the Treasury Internal Revenue Service

Mortgage Interest Credit

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

 OMB No. 1545-0074

2005

Attachment
Sequence No. 53

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.

Pa	rt 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 2002 credit carryforward from line 18 of your 2004 Form 8396	4		
5	Enter any 2003 credit carryforward from line 16 of your 2004 Form 8396	5		
6	Enter any 2004 credit carryforward from line 19 of your 2004 Form 8396	6		
7	Add lines 3 through 6	7		
8	Enter the amount from Form 1040, line 46	8		
9	Enter the total of the amounts from Form 1040, lines 47 through 52	9		
10	Subtract line 9 from line 8. If zero or less, enter -0- here and on line 11 and go to Part II .	10		
11	Current year mortgage interest credit. Enter the smaller of line 7 or line 10. Also include this amount in the total on Form 1040, line 54, and check box a on that line	11		
Pa	Mortgage Interest Credit Carryforward to 2006. (Complete only if line 11 is le	ess th	an line 7.)	
12	Add lines 3 and 4	12		
13	Enter the amount from line 7	13		
14	Enter the larger of line 11 or line 12	14		
15	Subtract line 14 from line 13	15		
16	2004 credit carryforward to 2006. Enter the smaller of line 6 or line 15	16		
17	Subtract line 16 from line 15	17		
18	2003 credit carryforward to 2006. Enter the smaller of line 5 or line 17	18		
19	2005 credit carryforward to 2006. Subtract line 11 from line 3. If zero or less, enter -0	19		

Passive Activity Loss Limitations

► See separate instructions.

2005 Attachment Sequence No. 88

OMB No. 1545-1008

Identifying number

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

reasury
rvice (99) Attach to Form 1040 or Form 1041.

2005 Passive Activity Loss Caution: Complete Worksheets 1, 2, and 3 on page 2 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, **b** Activities with net loss (enter the amount from Worksheet 1, 1b (c Prior years unallowed losses (enter the amount from Worksheet 1c (d Combine lines 1a, 1b, and 1c. _ . . . 1d Commercial Revitalization Deductions From Rental Real Estate Activities 2a Commercial revitalization deductions from Worksheet 2, column (a) **b** Prior year unallowed commercial revitalization deductions from 2b (c Add lines 2a and 2b. . . 2c (**All Other Passive Activities** 3a Activities with net income (enter the amount from Worksheet 3, 3a **b** Activities with net loss (enter the amount from Worksheet 3, 3b c Prior years unallowed losses (enter the amount from Worksheet 3, d Combine lines 3a, 3b, and 3c, 3d 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. 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 of the instructions for an example. 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 Multiply line 8 by 50% (.5). **Do not** enter more than \$25,000. If married filing separately, see page 8 10 If line 2c is a loss, go to Part III. Otherwise, go to line 15. Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities Note: Enter all numbers in Part III as positive amounts. See the example for Part II on page 8 of the instructions. 11 11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions 12 12 Reduce line 12 by the amount on line 10 13 Enter the **smallest** of line 2c (treated as a positive amount), line 11, or line 13 14 Total Losses Allowed 15 Add the income, if any, on lines 1a and 3a and enter the total. Total losses allowed from all passive activities for 2005. Add lines 10, 14, and 15. See pages 10 and 11 of the instructions to find out how to report the losses on your tax return. 16

Low-Income Housing Credit

Attachment Sequence No. **36a**

OMB No. 1545-0984

Department of the Treasury Internal Revenue Service (99)

► See instructions on back.

► Attach to your tax return. Name(s) shown on return

Identifying number

Pai	rt I Current	Year Credit			
1	Number of Form	is 8609-A attached	>		
2	tax year?	a decrease in the qualified basis of any buildings since the Yes $\ \square$ No If "Yes," enter the building identification	n numbers (BINs) of the		
		ad a decreased basis. If you need more space, attach a			
2		dit from attached Form(s) 8609-A (see instructions).		3	
3 4	-	sing credits from pass-through entities (if more than one			
•		onig ordate from pase alreagn chance (ii more than one	oriary, doo mondononoj.		
	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		4	-
	c Beneficiary	Schedule K-1 (Form 1041), box 13, code C J EIN of	pass-through entity		
5	Add lines 3 and /	4. See instructions to find out if you complete lines 6 thro	ugh 17 or file Form 3800	5	
6		edit or passive activity credit (see instructions)		6	
Par	t II Allowab	le Credit			
ı aı	Allowab	ne oreait			
7	Regular tax before		,		
•		r the amount from Form 1040, line 44			
•		nter the amount from Form 1120, Schedule J, line 3		7	
		r the applicable line of your return			_
•		ts. Enter the sum of the amounts from Form 1041, Schemount from the applicable line of your return	· · · · · · · · · · · · · · · · · · ·		
8	Alternative minin)			
	Individuals. Ente)			
•		nter the amount from Form 4626, line 14	l	8	
•		ts. Enter the amount from Form 1041, Schedule I, line			
9	Add lines 7 and	8		9	
10a	Foreign tax cred	lit	10a		
b	Credits from For	m 1040, lines 48 through 54	10b	-	
		credit (Form 5735, line 17 or 27)	10c	-	
		I source fuel credit (Form 8907, line 23)	10d	-	
	·	credits (see instructions)	10e	106	
	Add lines 10a th	3		10f	
11	line 16	Subtract line 10f from line 9. If zero, skip lines 12 through the substract line 10f from line 9. If zero, skip lines 12 through the substract line 10f from line 9. If zero, skip lines 12 through the substract line 10f from line 9. If zero, skip lines 12 through the substract line 10f from line 9. If zero, skip lines 12 through the substract line 10f from line 9. If zero, skip lines 12 through the substract line 10f from line 9. If zero, skip lines 12 through the substract line 10f from line 9. If zero, skip lines 12 through the substract line 10f from line 9. If zero, skip lines 12 through the substract line 10f from line 9. If zero, skip lines 12 through the substract line 10f from line 9. If zero, skip lines 12 through the substract line 10f from line 10f fro		11	
12	•	Subtract line 10f from line 7. If zero or less, enter -0-	12	-	
13	instructions) .	of the excess, if any, of line 12 over \$25,000 (see	13	_	
14		um tax (see instructions):			
		nter the amount from Form 6251, line 33			
	· ·	Enter the amount from Form 4626, line 12			
	Schedule I,	trusts. Enter the amount from Form 1041, line 54	14		
15		r of line 13 or line 14		15	-
16		from line 11. If zero or less, enter -0		16	-
17		for the current year. Enter the smaller of line 6 or line			
		orm 1120, Schedule J, line 6d; Form 1120-A, Part I, line applicable line of your return. If line 16 is smaller than		17	

Nondeductible IRAs

► See separate instructions.

OMB No. 1545-0074

Department of the Treasury

Internal Revenue Service (99)		Attach to Form 1040, Form 1040A, or Form 1040NR.		Sequ	ence No. 40	
Name. If married, file a separate form for each spouse required to file Form 8606. See page 5 of the instructions. Your socia						
				1	1	
Fill in Your Address Only if You Are Filing This		Home address (number and street, or P.O. box if mail is not delivered to your home)			Apt. no.	
Form by Itself and Not With Your Tax Return	/ [City, town or post office, state, and ZIP code				

Part I

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

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2005.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2005 and you made nondeductible contributions to a traditional IRA in 2005 or an earlier year. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified hurricane distribution), conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2005 (excluding any portion

	you recharacterized) and you made nondeductible contributions to a traditional IRA in 2	,	an earlier year.	
1 2 3	Enter your nondeductible contributions to traditional IRAs for 2005, including those made for 2005 from January 1, 2006, through April 17, 2006 (see page 5 of the instructions) Enter your total basis in traditional IRAs (see page 6 of the instructions)	1 2 3		
	In 2005, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion? No Enter the amount from line 3 on line 14. Do not complete the rest of Part I. Go to line 4.			
4	Enter those contributions included on line 1 that were made from January 1, 2006, through			
_	April 17, 2006	5		
5	Subtract line 4 from line 3			
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2005. Do not include rollovers (other than repayments of qualified hurricane distributions), conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see page 6 of the instructions)			
9	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2005. Do not include amounts converted that you later recharacterized (see page 7 of the instructions). Also enter this amount on line 16			
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"			
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17			
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA			
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13		
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2005 and earlier years	14 15a		
	Subtract line 12 from line 7	IDa		
b	Amount on line 15a attributable to qualified hurricane distributions (see page 7 of the instructions). Also enter this amount on Form 8915, line 13	15b		
C	Taxable amount. Subtract line 15b from line 15a. If more than zero, also include this amount on			
ŭ	Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	15c		
	Note: You may be subject to an additional 10% tax on the amount on line 15c if you were under age 59½ at the time of the distribution (see page 7 of the instructions).			

Form 8606 (2005) Page **2**

2005 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs

Part II

	а С У	any portion you Caution: If your your spouse at	recharacterize modified adjus any time in 200	rted part or all of your d). ted gross income is o 05, you cannot conve ade a conversion, you	ver \$100,000 or yo rt any amount from	ou are married filing s n traditional, SEP, or	eparate SIMPLE	ly and you lived E IRAs to Roth	d with
16	If you o	completed Par ted from tradition or recharacteriz	t I, enter the a onal, SEP, and S ed back to trac	mount from line 8. C SIMPLE IRAs to Roth I ditional, SEP, or SIMP	otherwise, enter the RAs in 2005. Do no LE IRAs in 2005 or	e net amount you ot include amounts 2006 (see page 7	16	THE HISTACTION	15).
17	-	•		ount from line 11. Otherions)			17		
18				om line 16. Also inclu orm 1040NR, line 16b			18		
Par	C iı	Complete this proclude a rollove		took a distribution fra repayment of a qua					
19				ons from Roth IRAs in the instructions).			19		
20				nses (see page 8 of			20		
21	Subtrac	ct line 20 from	line 19. If zero	or less, enter -0- and	skip lines 22 throu	ugh 25	21		
22	Enter y	our basis in Ro	oth IRA contribu	utions (see page 8 of	the instructions)		22		
23				or less, enter -0- and stax (see page 8 of the	•		23		
24	Enter y	our basis in Ro	oth IRA convers	sions (see page 8 of t	he instructions)		24		
	Amoun	t on line 25a att	ributable to qua	or less, enter -0- and alified hurricane distrib 5, line 14	outions (see page 8	of the instructions).	25a 25b		
С		040, line 15b;	Form 1040A, lir	rom line 25a. If more ne 11b; or Form 1040	NR, line 16b		25c		
Are I	Filing Tl	his Form		perjury, I declare that I havef, it is true, correct, and co		ncluding accompanying a	attachmen	ts, and to the bes	t of my
Paid Pren	arer's	Preparer's signature	·		Date	Check if self- employed	Prepar	rer's SSN or PTIN	
	Only	Firm's name (or y if self-employed)				EIN	1		
	,	address, and ZIF				Phone no.	()		

Form **8606** (2005)

Form **8609-A** (Rev. January 2006)

Annual Statement for Low-Income Housing Credit

► File with owner's federal income tax return.

Attachment Seguence No. **36**

OMB No. 1545-0988

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

Identifying number

Pa	rt I Compliance Information				
			Yes	No	
Α	Building identification number (BIN) ▶				
В	This Form 8609-A is for (check the box) ▶ a newly constructed or existing building □ section 42(e) rehabilitation expenditures □				
С	Do you have in your records the original Form 8609 (or a copy thereof) signed and issued by the housing agency for the building in A ?				
	If "No," see the instructions and stop here—do not go to Part II.				
D	Did the building in A qualify as a part of a qualified low-income housing project and meet the requirement				
	section 42 as of the end of the tax year for which this form is being filed?				
F	E Was there a decrease in the qualified basis of the building in A for the tax year for which this form is being				
_	filed?	Deling			
	If "Yes," see the instructions. If "No," and the entire credit has been claimed in prior tax years, stop here	 - do			
	not go to Part II.				
Pa	rt II Computation of Credit				
1	Eligible basis of building				
2	Low-income portion (smaller of unit fraction or floor space fraction) (if first year of the credit				
_	period, see instructions) Ouglified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)				
3	Qualified basis of low-income building. Multiply life 1 by life 2 (see instructions for exceptions)				
4 5	Tait-year adjustment for disposition of acquisition during the tax year				
6	Credit percentage		•		
7	Additions to qualified basis, if any				
8	Part-year adjustment for disposition or acquisition during the tax year				
9	Credit percentage. Enter one-third of the percentage on line 5				
10	Multiply line 7 or line 8 by the percentage on line 9				
11	Section 42(f)(3)(B) modification				
12	Add lines 10 and 11				
13	Credit for building before line 14 reduction. Subtract line 12 from line 6				
14	Disallowed credit due to federal grants (see instructions)				
15	Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than				
16	the amount shown on roth 6003, rait i, line ib				
16 17	Taxpayer's proportionate share of credit for the year (see instructions)				
18	Taxpayer's credit. Combine lines 16 and 17. Enter here and in Part I of Form 8586				

General Instructions

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

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

What's New

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

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

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

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

Purpose of Form

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

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

Tax for Children Under Age 14 With Investment Income of More Than \$1,600 ► Attach only to the child's Form 1040, Form 1040A, or Form 1040NR.

Department of the Treasury Internal Revenue Service (99)

► See separate instructions.

OMB No. 1545-0074

Attachment Sequence No. **33**

Child'	's name shown on return	С	Child's social security number				
Befo	ore you begin: If the child, the parent, or any of the parent's other children under age 14 Worksheet or has income from farming or fishing, see Pub. 929, Tax Rules explains how to figure the child's tax using the Schedule D Tax Worksheet	or C	hildrer	n and Depende	nts. It		
Α	Parent's name (first, initial, and last). Caution: See instructions before completing.	В	Paren	t's social security	number		
С	Parent's filing status (check one):						
	☐ Single ☐ Married filing jointly ☐ Married filing separately ☐ Head of house	old		Qualifying wid	ow(er)		
Pai	rt I Child's Net Investment Income						
1	Enter the child's investment income (see instructions)		1				
2	If the child did not itemize deductions on Schedule A (Form 1040 or Form 1040NR), enter \$1,60 Otherwise, see instructions	0.	2				
3	Subtract line 2 from line 1. If zero or less, stop ; do not complete the rest of this form but attach it to the child's return	lo	3				
4	Enter the child's taxable income from Form 1040, line 43; Form 1040A, line 27; or Form 1040N line 40	R,	4				
5	Enter the smaller of line 3 or line 4. If zero, stop; do not complete the rest of this form but attach it to the child's return		5				
Par	rt II Tentative Tax Based on the Tax Rate of the Parent						
6	Enter the parent's taxable income from Form 1040, line 43; Form 1040A, line 27; Form 1040E	Z,					
_	line 6; Form 1040NR, line 40; or Form 1040NR-EZ, line 14. If zero or less, enter -0		6				
7	Enter the total, if any, from Forms 8615, line 5, of all other children of the parent nam above. Do not include the amount from line 5 above		7				
8	Add lines 5, 6, and 7 (see instructions).		8				
9	Enter the tax on the amount on line 8 based on the parent's filing status above (see instruction If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, Schedule J (Form 1040) is used to figure the tax, check here		9				
10	Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minim tax; Form 1040EZ, line 10; Form 1040NR, line 41; or Form 1040NR-EZ, line 15. Do not include a tax from Form 4972 or 8814. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here	ny	10				
11	Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on li	ne					
	13 and go to Part III		11				
	Add lines 5 and 7		12b	~			
13	Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places) . Multiply line 11 by line 12b	•		^ •			
	Child's Tax—If lines 4 and 5 above are the same, enter -0- on line 15 and g	to	line 1	6.			
14	Subtract line 5 from line 4						
15	Enter the tax on the amount on line 14 based on the child's filing status (see instructions). If t Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, Schedule J (Form 1040) is used to figure the tax, check here		15				
16	Add lines 13 and 15		16				
17	Enter the tax on the amount on line 4 based on the child's filing status (see instructions). If t Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet,	or	17				
18	Schedule J (Form 1040) is used to figure the tax, check here		18				

Department of the Treasury Internal Revenue Service (99)

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

► See instructions.

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

OMB No. 1545-1073

2005

Attachment Sequence No. 74

Name(s) shown on return

Identifying number

Pa	rt I Net Minimum Tax on Exclusion Items			
1	Combine lines 1, 6, and 10 of your 2004 Form 6251. Estates and trusts, see instructions	1		
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2		
3	Minimum tax credit net operating loss deduction (see instructions)	3	()
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$191,000 and you were married filing separately for 2004, see instructions	4		
5	Enter: \$58,000 if married filing jointly or qualifying widow(er) for 2004; \$40,250 if single or head of household for 2004; or \$29,000 if married filing separately for 2004. Estates and trusts, enter \$22,500	5		
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2004; \$112,500 if single or head of household for 2004; or \$75,000 if married filing separately for 2004. Estates and trusts, enter \$75,000	6		
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7		
8	Multiply line 7 by 25% (.25)	8		
9	Subtract line 8 from line 5. If zero or less, enter -0 If this form is for a child under age 14, see instructions	9		
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10		
11	• If for 2004 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 46 here.	11		
40	• All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2004), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2004) from the result.	12		
12	Minimum tax foreign tax credit on exclusion items (see instructions)	13		
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	14		
14	Enter the amount from your 2004 Form 6251, line 34, or 2004 Form 1041, Schedule I, line 55	17		
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15		
Pa	rt II Minimum Tax Credit and Carryforward to 2006			
	Enter the amount from your 2004 Form 6251, line 35, or 2004 Form 1041, Schedule I, line 56	16		
	Enter the amount from line 15 above	17		
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18		
19	2004 minimum tax credit carryforward. Enter the amount from your 2004 Form 8801, line 26	19		
20	Enter the total of your 2004 unallowed nonconventional source fuel credit and 2004 unallowed qualified electric vehicle credit (see instructions)	20		
21	Combine lines 18, 19, and 20. If zero or less, stop here and see instructions	21		
22	Enter your 2005 regular income tax liability minus allowable credits (see instructions)	22		
23	Enter the amount from your 2005 Form 6251, line 33, or 2005 Form 1041, Schedule I, line 54.	23		
24	Subtract line 23 from line 22. If zero or less, enter -0	24		
25	Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2005 Form 1040, line 55; Form 1040NR, line 50; or Form 1041, Schedule G, line 2d	25		
26	Minimum tax credit carryforward to 2006. Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	26		

Page 2 Form 8801 (2005)

Caution: If you did not complete the 2004 Qualified Dividends and Capital Gain Tax Worksheet, the 2004 Schedule D Tax Worksheet, or Part V of the 2004 Schedule D (Form 1041), see the instructions before completing this part. 27 27 Enter the amount from Form 8801, line 10 28 Enter the amount from line 6 of your 2004 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2004 Schedule D Tax Worksheet, or the amount from line 22 of the 2004 Schedule D (Form 1041), whichever applies.*

If you figured your 2004 tax using the 2004 Qualified Dividends and Capital Gain Tax Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line 29.

Tax Computation Using Maximum Capital Gains Rates

Enter the amount from line 19 of your 2004 Schedule D (Form 1040). or line 14b, column (2), of the 2004 Schedule D (Form 1041) . . .

Add lines 28 and 29, and enter the **smaller** of that result or the amount Enter the **smaller** of line 27 or line 30

32 Subtract line 31 from line 27

If line 32 is \$175,000 or less (\$87,500 or less if married filing separately for 2004), multiply line

32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract \$3,500 (\$1,750 if married

• \$58,100 if married filing jointly or qualifying widow(er) for 2004, • \$29,050 if single or married filing separately for 2004, • \$38,900 if head of household for 2004, or

35 Enter the amount from line 7 of your 2004 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2004 Schedule D Tax

Worksheet, or the amount from line 23 of the 2004 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2004 Schedule D (Form 1041), enter -0-

36 Subtract line 35 from line 34. If zero or less, enter -0-37 Enter the **smaller** of line 27 or line 28

Enter the **smaller** of line 36 or line 37 38

• \$1,950 for an estate or trust

Multiply line 38 by 5% (.05)

40 Subtract line 38 from line 37

Part III

31

41 Multiply line 40 by 15% (.15)

If line 29 is zero or blank, skip lines 42 and 43 and go to line 44. Otherwise, go to line 42.

filing separately for 2004) from the result

42 Subtract line 37 from line 31

45 If line 27 is \$175,000 or less (\$87,500 or less if married filing separately for 2004), multiply line

Enter the **smaller** of line 44 or line 45 here and on line 11.

33

43 44

27 by 26% (.26). Otherwise, multiply line 27 by 28% (.28) and subtract \$3,500 (\$1,750 if married

45

46

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

Additional Child Tax Credit

1040 1040A 8812

OMB No. 1545-0074

2005

Your social security number

Attachment Sequence No. **47**

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

Complete and attach to Form 1040 or Form 1040A.

Pa	rt I All Filers				
1	Enter the amount from line 1 of your Child Tax Credit Worksheet on page 42 of the Form 1040 instructions or page 39 of the Form 1040A instructions. If you used Pub. 972, enter the amount from line 8 of the worksheet on page 4 of the publication	1			
2	Enter the amount from Form 1040, line 52, or Form 1040A, line 33	2			
3	Subtract line 2 from line 1. If zero, stop ; you cannot take this credit	3			
4a	Earned income (see instructions on back). If your main home was in the Hurricane Katrina disaster area on August 25, 2005, and you are electing to use your 2004 earned income, check here ▶□				
5	Is the amount on line 4a more than \$11,000? No. Leave line 5 blank and enter -0- on line 6. Yes. Subtract \$11,000 from the amount on line 4a. Enter the result	6			
6	 Multiply the amount on line 5 by 15% (.15) and enter the result				
Pai	line 13. Otherwise, go to line 7. Tt Certain Filers Who Have Three or More Qualifying Children				
7	Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see instructions on back				
9	1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 59, plus any uncollected social security and Medicare or tier 1 RRTA taxes included on line 63. 1040A filers: Enter -0 Add lines 7 and 8	_			
10	1040 filers: Enter the total of the amounts from Form 1040, lines 66a and 67. 1040A filers: Enter the total of the amount from Form 1040A, line 41a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 43 (see instructions on back).				
11	Subtract line 10 from line 9. If zero or less, enter -0	11			
12	Enter the larger of line 6 or line 11	12			
	Next, enter the smaller of line 3 or line 12 on line 13.				
Pa	rt III Additional Child Tax Credit				
13	This is your additional child tax credit	13			
	1040	For For	er this an m 1040, i m 1040A,	line 68, or line 42.	

8814

Department of the Treasury Internal Revenue Service

Parents' Election To Report Child's Interest and Dividends

► See instructions.

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

OMB No. 1545-0074

2005

Attachment
Sequence No. 40

Name(s) shown on your return

Your social security number

_	your child could take on his or her own return. For details, see Tax benefits you may not take			
Α	Child's name (first, initial, and last)	B Chi	ld's social security n	umber
С	If more than one Form 8814 is attached, check here			
Pa	Child's Interest and Dividends To Report on Your Return			
1a	Enter your child's taxable interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions	1a		
b	Enter your child's tax-exempt interest. Do not include this amount on line 1a			
2	Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions	2		
3	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions	3		
4	Add lines 1a, 2, and 3. If the total is \$1,600 or less, skip lines 5 and 6 and go to line 7. If the total is \$8,000 or more, do not file this form. Your child must file his or her own return to report the income	4		
5	Base amount	5	1,600	00
6	Subtract line 5 from line 4. See the instructions for where to report this amount. Go to line 7 below	6		
Pa	rt 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		

Like-Kind Exchanges

(and section 1043 conflict-of-interest sales)

► Attach to your tax return.

OMB No. 1545-1190

2005

Attachment
Sequence No. 109

Department of the Treasury Internal Revenue Service

Name(s) shown on tax return

Identifying number

Pai	rt I Information on the Like-Kind Exchange				
1	Note: If the property described on line 1 or line 2 is real or personal proper 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	/ /	<u>'</u>
4	Date you actually transferred your property to other party (month, day	, year)	4	/ /	<u>′</u>
5	Date like-kind property you received was identified by written notice t day, year). See instructions for 45-day written notice requirement .		5	/ /	<u>'</u>
6	Date you actually received the like-kind property from other party (month, de	6	/ /	<u>'</u>	
7	Was the exchange of the property given up or received made with a re(such as through an intermediary)? See instructions. If "Yes," complete				□No
Pai	t II Related Party Exchange Information				
8	Name of related party	Relationship to you	Related party	's identifyin	g number
	Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)				
9	During this tax year (and before the date that is 2 years after the last to exchange), did the related party directly or indirectly (such as through part of the like-kind property received from you in the exchange?	an intermediary) sell or dis	spose of any		□No
10	During this tax year (and before the date that is 2 years after the last to exchange), did you sell or dispose of any part of the like-kind property			□Yes	□No
	If both lines 9 and 10 are "No" and this is the year of the exchange, go to year of the exchange, stop here. If either line 9 or line 10 is "Yes," complet gain or (loss) from line 24 unless one of the exceptions on line 11 applies.	te Part III and report on this			
11	If one of the exceptions below applies to the disposition, check the a	pplicable box:			
а	☐ The disposition was after the death of either of the related parties				
b	$\hfill\Box$ The disposition was an involuntary conversion, and the threat of c	conversion occurred after t	the exchang	e.	
С	You can establish to the satisfaction of the IRS that neither the eprincipal purpose. If this box is checked, attach an explanation (s		on had tax	avoidanc	e as its

Basis of replacement property. Subtract line 37 from line 33

OHI	6024 (2003)			raye 🛮
lam	e(s) shown on tax return. Do not enter name and social security number if shown on other side.	You	social security	number
Pa	rt III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property	Rec	eived	
	Caution: If you transferred and received (a) more than one group of like-kind properties or (b) cash of see Reporting of multi-asset exchanges in the instructions.) property
	Note: Complete lines 12 through 14 only if you gave up property that was not like-kind. Otherw	vise, g	o to line 15.	
2	Fair market value (FMV) of other property given up			
4	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		
	Caution: If the property given up was used previously or partly as a home, see Property used as home in the instructions.			
5	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		
6	FMV of like-kind property you received	16		
7	Add lines 15 and 16	17		
8	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any	40		
_	exchange expenses not used on line 15 (see instructions)	18 19		
9	Realized gain or (loss). Subtract line 18 from line 17	20		
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 rt IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales	25		
26 27	Enter the number from the upper right corner of your certificate of divestiture. (Do not attach a copy of your certificate. Keep the certificate with your records.) ▶ Description of divested property ▶			
8.	Description of replacement property ►			
9	Date divested property was sold (month, day, year)	29	/	/
0	Sales price of divested property (see instructions)			
1	Basis of divested property			
2	Realized gain. Subtract line 31 from line 30	32		
3	Cost of replacement property purchased within 60 days after date of sale			
4	Subtract line 33 from line 30. If zero or less, enter -0	34		
5	Ordinary income under recapture rules. Enter here and on Form 4797, line 10 (see instructions)	35		
6	Subtract line 35 from line 34. If zero or less, enter -0 If more than zero, enter here and on			
	Schedule D or Form 4797 (see instructions)	36		
		0.7		
7	Deferred gain. Subtract the sum of lines 35 and 36 from line 32	37		

38

Qualified Adoption Expenses

► Attach to Form 1040 or 1040A.

OMB No. 1545-0074 Attachment Sequence No. 38

Your social security number

Department of the Treasury Internal Revenue Service Name(s) shown on return ► See separate instructions.

B	efore you begin: See I	Definitions on page 1	of the	e instructions						-	-	
Par	Information Ab	out Your Eligible details, including w	Child	or Childre	n—You			this	part. S	See p	age 2 d	of the
1					С	heck if child	was-					
	(a Child's First			(b) Child's year of birth	(c) born bef 1988 ar was disal	ore a cl	d with special foreign		ign identifying		ld's	
Child	1 1100	Luot			The distance of the second	-						
								井			- !	
Child 2												
	ion: If the child was a f											pefore
	complete Part II or Part Adoption Credi	-	npioye	er-provided a	doption	benefits,	complet	e Par	t III on t	ne bad	ck next.	
В	efore you begin: If you	are filing Form 1040										
CI	redit certificates issued	by state or local gove	ernme	ntal units or a	gencies)	, complete	Form 8	3396,	Mortgag	je Inte	rest Cred	dit.
				Child	1	C	hild 2					
2	Maximum credit per ch	ild	2	\$10,63	30 00	\$	10,630	00				
	Did you file Form 883	9 for a prior year										
	for the same child? No. Enter -0)										
	Yes. See page 4 of	of the instructions	3									
	for the amount to	enter.										
	Subtract line 3 from line		4									
	Qualified adoption ex of the instructions)		5									
	Caution: Your qualified								-			
	may not be equal to the											
	you paid in 2005.	- 4 U 5	6									
	Enter the smaller of lin Add the amounts on lir			ough 11 and	enter -0-	on line 1			7			
	Modified adjusted gross							·				
	Is line 8 more than \$15			,								
		nd 10, and enter -0-			9							
	☐ Yes. Subtract \$159 Divide line 9 by \$40,00	•				act three i	alacae)	Do	-			
	not enter more than "1								10		× .	
11	Multiply line 7 by line 1	0							11			
	Subtract line 11 from li								12			
	Credit carryforward fro page 4 of the 2004 Fo								13			
14	Add lines 12 and 13.								14			
	Enter the amount from F				. 15							
16		e total of the amounts										
		es 47 through 52, plus credit from Form 8396	-		16							
		e total of the amount		1								
	1040A,	lines 29 through 33.							1-			
	Subtract line 16 from li								17			
	Adoption credit. Enter Form 1040A, line 34. It											
	(see page 4 of the inst		an mit	you ma	y nave a	oredit ca	i i y i Oi wa	u	18			

Cat. No. 22843L

Page 2 Form 8839 (2005)

Part III Employer-Provided Adoption Benefits

			Child 1		Child 2			
19	Maximum exclusion per child	19	\$10,630	00	\$10,630	00		
20	Did you receive employer-provided adoption benefits for a prior year for the same child? No. Enter -0							
	Yes. See page 4 of the instructions for the amount to enter.	20						
21	Subtract line 20 from line 19	21						
22	Employer-provided adoption benefits you received in 2005. This amount should be shown in box 12 of your 2005 Form(s) W-2 with code T	22						
	A						23	
23	Add the amounts on line 22	•					23	
24	Enter the smaller of line 21 or line 22. But if the child was a child with special needs and the adoption became final in 2005, enter the amount from line 21.	24						
25	Add the amounts on line 24. If zero, skip line -0- on line 30, and go to line 31		through 29, enter	25				
26	Modified adjusted gross income (from the worksheet on page 6 of the instructions)							
27	Is line 26 more than \$159,450?							
	No. Skip lines 27 and 28, and enter -0- on line 29. Yes. Subtract \$159,450 from line 26							
28	line 26			28	х.			
29	Multiply line 25 by line 28			29				
80	Excluded benefits. Subtract line 29 from	line 2	5				30	
31	Taxable benefits. Is line 30 more than line	e 23?						
	No. Subtract line 30 from line 23. Also line 7 of Form 1040 or 1040A. Or	, inclu						
	☐ Yes. Subtract line 23 from line 30. Enter the total you would enter on line 7 Form 8839, line 31, and enter the the line next to line 7, enter "SNE	er the 7 of F resul	result as a negati orm 1040 or 1040	ve nu A by t	mber. Reduce		31	

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



- The total adoption expenses you paid in 2005 were not fully reimbursed by your employer and the adoption became final in 2005 or earlier.
- You adopted a child with special needs and the adoption became final in 2005.

8844

Empowerment Zone and Renewal Community Employment Credit

Department of the Treasury Internal Revenue Service

► Attach to your tax return.

OMB No. 1545-1444

2005

Attachment
Sequence No. 99

Name(s) shown on return Identifying number Part I Current Year Credit Enter the total qualified wages paid or incurred during calendar vear 2005 only (see instructions) Qualified empowerment zone wages \$.....X 20% (.20) 1b Qualified renewal community wages \$ X 15% (.15) 2 Add lines 1a and 1b. You must subtract this amount from your deduction for salaries and wages Form 8844 If you are a-Then enter the total of the current year credits fromcredits from a Shareholder . . Schedule K-1 (Form 1120S), box 13, code F, G, or M . . . pass-through **b** Partner . . . Schedule K-1 (Form 1065), box 15, code F, G, or M 3 entities: Schedule K-1 (Form 1041), box 13, code K c Beneficiary . . d Patron . . . Written statement from cooperative Empowerment zone and renewal community employment credit included on line 4 from passive 5 6 7 Passive activity credit allowed for 2005 (see instructions) 7 8 Carryforward of empowerment zone and renewal community employment credit to 2005 9 Carryback of empowerment zone and renewal community employment credit from 2006 (see instructions) Current vear credit. Add lines 6 through 9. (S corporations, partnerships, estates, trusts, and cooperatives, see instructions.) Part II **Allowable Credit** Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44 • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, 11 Estates and trusts. Enter the sum of the amounts from Form 1041. Schedule G. lines 1a and **12** Alternative minimum tax: Individuals. Enter the amount from Form 6251, line 35 12 • Corporations. Enter the amount from Form 4626, line 14 Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56. 13 14a **b** Credits from Form 1040, lines 48 through 54 c Possessions tax credit (Form 5735, line 17 or 27) 14c 14d d Nonconventional source fuel credit (Form 8907, line 23) 14f 15 Net income tax. Subtract line 14f from line 13. If zero, skip lines 16 through 22 and enter -0- on line 23 15 16 Net regular tax. Subtract line 14f from line 11. If zero or less, enter -0-17 Tentative minimum tax (see instructions) 17 18 18 Enter 25% (.25) of the excess, if any, of line 16 over \$25,000 (see instructions) 19 20 20 21 21 Subtract line 20 from line 15. If zero or less, enter -0- 22 22 23 23 Credit allowed for the current year. Enter the smaller of line 10 or line 23 here and on Form 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 23 is smaller than line 10, see instructions 24

Archer MSAs and Long-Term Care Insurance Contracts

Department of the Treasury Internal Revenue Service (99)

Name(s) shown on Form 1040

► Attach to Form 1040.

► See separate instructions.

Attachment Sequence No. **39**

OMB No. 1545-0074

Name(s) shown on Form 1040 Social security number of MSA account holder. If both spouses have MSAs, see page 1 of the instructions						
Sec	tion A. Archer MSAs. If you have only a Medicare		compl	ete Sect	ion E	 3.
Pai						
					Yes	No
1a	Did you or your employer make contributions to your Arche	er MSA for 2005?		1a		
	If "Yes," were you uninsured when the MSA was establishe			1b		
	If line 1a is "Yes," indicate coverage under high deductible		amily			
2a	If married, did your spouse or spouse's employer make cor	ntributions to your spouse's Archer MSA for	2005?	2a		
	If "Yes," was your spouse uninsured when the MSA was es	· · · · · · · · · · · · · · · · · · ·		2b		
	If line 2a is "Yes," indicate coverage under high deductible		amily			
Par	Archer MSA Contributions and Deduction If you are filing jointly and both you and you coverage, complete a separate Part II for ea	our spouse have high deductible he	alth pla			
3	Total employer contributions to your Archer MSA(s) for 2		-			
4	Archer MSA contributions you made for 2005, including the					
_	April 17, 2006, that were for 2005. Do not include rollovers	, , ,	5			
5	Limitation from the worksheet on page 3 of the instruction					
6	Compensation (see page 3 of the instructions) from the er					
	health plan. (If self-employed, enter your earned income the high deductible health plan was established.)	from the trade or business under which	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 36. On the dotted line next to line	ne 36, enter "MSA" and the amount .	7			
	Caution: If line 4 is more than line 7, you may have to pay a	an additional tax (see page 4 of the instructi	ons).			
Par	t III Archer MSA Distributions					
8a	Total distributions you and your spouse received in 2009 the instructions)	5 from all Archer MSAs (see page 4 of	8a			
b	Distributions included on line 8a that you rolled over to another Also include any excess contributions (and the earnings on line 8a that were withdrawn by the due date of your return of the contributions included on line 8a that were withdrawn by the due date of your return of the contributions included on line 8a that you rolled over to another than the contributions included on line 8a that you rolled over to another than the contributions included on line 8a that you rolled over to another than the contributions included on line 8a that you rolled over to another than the contributions included on line 8a that you rolled over to another than the contributions included on line 8a that you rolled over to another than the contributions included on line 8a that were withdrawn by the due date of your return of the contributions.	those excess contributions) included on	8b			
С	Subtract line 8b from line 8a		8c			
9	Unreimbursed qualified medical expenses (see page 4 o	of the instructions)	9			
10	Taxable Archer MSA distributions. Subtract line 9 from include this amount in the total on Form 1040, line 21. 0 "MSA" and the amount	,	10			
11a	If any of the distributions included on line 10 meet any of 15% Tax (see page 4 of the instructions), check here	of the Exceptions to the Additional				
b	Additional 15% tax (see page 4 of the instructions). Ente on line 10 that are subject to the additional 15% tax. A Form 1040, line 63. On the dotted line next to line 63, each of the subject to the instructions.	Iso include this amount in the total on	11b			
Sec	tion B. Medicare Advantage MSA Distributions. distributions in 2005 from a Medicare Advantage page 5 of the instructions).	If you are filing jointly and both you a	nd you			
12	Total distributions you received in 2005 from all Medicar instructions)	·	12			
13	Unreimbursed qualified medical expenses (see page 5 o		13			
14		1040, line 21. On the dotted line next	14			
	If any of the distributions included on line 14 meet any of 50% Tax (see page 5 of the instructions), check here Additional 50% tax (see page 5 of the instructions). All Form 1040 line 62. On the detted line part to line 62.		455			
	Form 1040, line 63. On the dotted line next to line 63, er	nter ivieu ivioa and the amount	15b			

Social security number of policyholder ▶

	or policyriolaer p	i	i	
Long-Term Care (LTC) Insurance Contracts. See Filing Re	equirements for Section	C on	page 6	of
the instructions before completing this section.				

	If we we then any Costion C is officially already have				. □
	If more than one Section C is attached, check here				🗀
16a	Name of insured ▶	ırity number of insur	red ▶		<u> </u>
17	In 2005, did anyone other than you receive payments on a per diem or other per LTC insurance contract covering the insured or receive accelerated death be policy covering the insured?	nefits under a life in:			□ No
18	Was the insured a terminally ill individual?	death benefits that w		. 🗌 Yes aid	□ No
19	Gross LTC payments received on a per diem or other periodic basis. Enter the to from box 1 of all Forms 1099-LTC you received with respect to the insured c diem" box in box 3 is checked	on which the "Per	19		
	Caution: Do not use lines 20 through 28 to figure the taxable amount of bene LTC insurance contract that is not a qualified LTC insurance contract. Instead are not excludable from your income (for example, if the benefits are not paid for or sickness through accident or health insurance), report the amount not exclude on Form 1040, line 21.	ad, if the benefits or personal injuries			
20	Enter the part of the amount on line 19 that is from qualified LTC insurance of	contracts	20		
21	Accelerated death benefits received on a per diem or other periodic basis. D amounts you received because the insured was terminally ill (see page 7 of the second		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 24	Multiply \$240 by the number of days in the LTC period				
25 26	Enter the larger of line 23 or line 24				
	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 amount in the total on Form 1040, line 21. On the dotted line next to line 21, the amount	enter "LTC" and	28		

Form **8863**(Rev. January 2006) Department of the Treasury Internal Revenue Service (99)

Education Credits (Hope and Lifetime Learning Credits)

► See instructions.

► Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074

2005

Attachment
Sequence No. 50

Name(s) shown on return

Your social security number

	19) for the same student		iit and the tuition a	and rees dead	Clion	(1 01111 1040, 1	1116 0	+, 01 1 01111 10) 4 0/1,
Par	t I Hope Credit. Ca	ution: You cannot to	ake the Hope cred	lit for more th	an 2 t	tax years for	the s a	ame student	
1	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). Do not enter more than \$2,000* for each student.	(d) Enter the smaller of amount in column (c) \$1,000**	he the n or	(e) Add column (c) column (and	(f) Enter one of the amou	e-half unt in
	* For each student who attended** For each student who attended column (c) or \$2,000.								
2	Tentative Hope credit. Accredit for another studen	t, go to Part II; otherv	e 1, column (f). If yo vise, go to Part III	u are taking the	e lifeti 	me learning	2		
Par	t II Lifetime Learnii	<u> </u>			1			I	
3		ake the Hope credit of your tax return) number (as shown of				n on page expenses (s			
	same year.								
							T .		
4	Add the amounts on line						4 5a		+
	Enter the smaller of line						Ja		
	For students who attend the smaller of \$10,000 or	their qualified expens	ses included on line	4 (see special	l rules	on page 3)	5b 5c		
	Subtract line 5b from line						6a		
	Multiply line 5b by 40% Multiply line 5c by 20%						6b		
C	Tentative lifetime learning	g credit. Add lines 6a	and 6b and go to I	art III			6c		
	t III Allowable Educ								
7	Tentative education cred	lits. Add lines 2 and 6	C				7		
8	Enter: \$107,000 if married or qualifying widow(er) .	d filing jointly; \$53,000	f single, head of ho	usehold,					
9									
10	Subtract line 9 from line		stop; you cannot t	ake any					
11	Enter: \$20,000 if married or qualifying widow(er)		f single, head of ho	usehold,					
12	If line 10 is equal to or line 14. If line 10 is less	more than line 11, er	nter the amount fro	om line 7 on li		•			
	(rounded to at least three						12	× .	
13	Multiply line 7 by line 12						13		
14	Enter the amount from F						14		
15	Enter the total, if any, o lines 29 and 30	f your credits from F		_			15		
16	Subtract line 15 from line	e 14. If zero or less, s	top; you cannot tal	ke any educati	on cre	edits . 🕨	16		
17	Education credits. Ent line 50, or Form 1040A, I	line 31				🕨	17		
	* If you are filing Form 2555	5, 2555-EZ, or 4563, or y	ou are excluding inco	ome from Puerto	Rico,	see Pub. 970 f	or the	amount to ente	r.

Biodiesel and Renewable Diesel Fuels Credit

OMB No. 1545-1924

2005

Attachment

Department of the Treasury Internal Revenue Service

Attachment Sequence No. **141**

Name(s) shown on return

Identifying number

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

Part I Current Year Credit

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

	Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate		(c) Column (a) x Column (b)	
1	Biodiesel (other than agri-biodiesel)	1		\$.50	0		
2	Agri-biodiesel	2		\$1.00	0		
3	Renewable diesel sold or used after December 31, 2005	3		\$1.00	0		
4	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	4		\$.50	0		
5	Agri-biodiesel included in a biodiesel mixture	5		\$1.00	0		
6	Renewable diesel included in a renewable diesel mixture sold or used after December 31, 2005	6		\$1.00	0		
7	Qualified agri-biodiesel production (gallons sold) (cooperatives, see instructions for election)	7		\$.10	0		
8	Add lines 1 through 7. Include this amount in your income for		8				
9	Biodiesel and renewable diesel fuels credit(s) from a partnersh	-			9		
10	cooperative (see instructions)	ts see	9				
	instructions.)		10				
Par	t II Allowable Credit (See Who must file Form 3800 to				elow	or file Form 3800.)	
11	Regular tax before credits:						
•	Individuals. Enter the amount from Form 1040, line 44)			
•	Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A,						
	Part I, line 1; or the applicable line of your return	}	11				
•	Estates and trusts. Enter the sum of the amounts from Form 10 and 1b, or the amount from the applicable line of your return						
12	Alternative minimum tax:		•	,			
•	Individuals. Enter the amount from Form 6251, line 35)			
•	Corporations. Enter the amount from Form 4626, line 14 .			}	12		
•	Estates and trusts. Enter the amount from Form 1041, Schedu	ule I, lin	e 56	J			
13	Add lines 11 and 12		and the second s		13		
	Foreign tax credit		14a 14b				
	Credits from Form 1040, lines 48 through 54						
	Possessions tax credit (Form 5735, line 17 or 27)		14d				
	Nonconventional source fuel credit (Form 8907, line 23) Other specified credits (see instructions)						
	A del Deservat A e Alexandro de A e				14f		
15	Net income tax. Subtract line 14f from line 13. If zero, skip lines 16			 line 20	15		
16		•	16				
17	Enter 25% (.25) of the excess, if any, of line 16 over \$25,000 (see instructions)		17				
18	Tentative minimum tax (see instructions)		18				
19	Enter the greater of line 17 or line 18		19				
20	Subtract line 19 from line 15. If zero or less, enter -0				20		
21	Credit allowed for the current year. Enter the smaller of line 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, P						
	G, line 2c; or the applicable line of your return. If line 20 is small				21		

Department of the Treasury Internal Revenue Service

Credit for Qualified Retirement Savings Contributions

► Attach to Form 1040 or Form 1040A. ► See instructions on back. OMB No. 1545-0074

2005
Attachment
Sequence No. 129

Name(s) shown on return

Your social security number



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

- The amount on Form 1040, line 38, or Form 1040A, line 22, is more than \$25,000 (\$37,500 if head of household; \$50,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1988, (b) is claimed as a dependent on someone else's 2005 tax return, or (c) was a student (see instructions).

						(a) You		(b) Your	
	Traditional ar	nd Roth IRA co	ntributions for 2005. Do	not include rollover					
(contributions	s			1		_		
-	Elective defe	rrals to a 401(k) or other qualified empl	over plan, voluntary					
			id 501(c)(18)(D) plan cor						
	(see instructi				2				
	Add lines 1 a				3				
			ved after 2002 and be						
			our 2005 tax return (s						
			e both spouses' amoun						
		ons for an exc	•				_		
Subtract line 4 from line 3. If zero or less, enter -0						_			
- 1	In each colu	mn, enter the	smaller of line 5 or \$2,	000	6				
,	Add the amo	ounts on line 6	. If zero, stop; you can	not take this credit			7		
-	Enter the am	ount from For	m 1040, line 38*, or Fo	rm 1040A. line 22	8				
				10 107 1, 22 .		'			
	Enter the en	nliaahla daaim	al amount about halos	***					
	Enter the ap	plicable decim	al amount shown below	/V.					
If line 8 is— And your filing status is—									
Ī			Married	Head of	Single	, Married filing			
- 1	_	But not	filing jointly	household	_	parately, or			
	Over—		illing jointly		50				
	Over—	over—				•			
	Over—		Enter on	line 9—		fying widow(er)	_		
_		\$15,000	Enter on	.5		fying widow(er)	_		
	 \$15,000	\$15,000 \$16,250	.5 .5	.5 .5		fying widow(er) .5 .2			V
	\$15,000 \$16,250	\$15,000 \$16,250 \$22,500	.5 .5 .5	.5 .5 .5		fying widow(er)	9		Χ.
	\$15,000 \$16,250 \$22,500	\$15,000 \$16,250 \$22,500 \$24,375	.5 .5 .5 .5	.5 .5 .5 .5		fying widow(er) .5 .2	9		X .
	\$15,000 \$16,250 \$22,500 \$24,375	\$15,000 \$16,250 \$22,500 \$24,375 \$25,000	.5 .5 .5 .5 .5	.5 .5 .5 .5 .2		fying widow(er) .5 .2 .1 .1	9		X .
	\$15,000 \$16,250 \$22,500 \$24,375 \$25,000	\$15,000 \$16,250 \$22,500 \$24,375 \$25,000 \$30,000	.5 .5 .5 .5 .5 .5	.5 .5 .5 .5		fying widow(er) .5 .2 .1 .1 .1	9		X .
	\$15,000 \$16,250 \$22,500 \$24,375 \$25,000 \$30,000	\$15,000 \$16,250 \$22,500 \$24,375 \$25,000 \$30,000 \$32,500	.5 .5 .5 .5 .5 .5 .5	.5 .5 .5 .2 .1 .1		fying widow(er) .5 .2 .1 .1 .1 .0 .0	9		X .
	\$15,000 \$16,250 \$22,500 \$24,375 \$25,000 \$30,000 \$32,500	\$15,000 \$16,250 \$22,500 \$24,375 \$25,000 \$30,000 \$32,500 \$37,500	.5 .5 .5 .5 .5 .5	.5 .5 .5 .2 .1		fying widow(er) .5 .2 .1 .1 .1	9		X .
	\$15,000 \$16,250 \$22,500 \$24,375 \$25,000 \$30,000 \$32,500 \$37,500	\$15,000 \$16,250 \$22,500 \$24,375 \$25,000 \$30,000 \$32,500	.5 .5 .5 .5 .5 .5 .5	.5 .5 .5 .2 .1 .1		fying widow(er) .5 .2 .1 .1 .1 .0 .0	9		X .
	\$15,000 \$16,250 \$22,500 \$24,375 \$25,000 \$30,000 \$32,500	\$15,000 \$16,250 \$22,500 \$24,375 \$25,000 \$30,000 \$32,500 \$37,500	.5 .5 .5 .5 .5 .5 .5 .5	.5 .5 .5 .2 .1 .1		.5 .2 .1 .1 .1 .0 .0	9		X .
	\$15,000 \$16,250 \$22,500 \$24,375 \$25,000 \$30,000 \$32,500 \$37,500	\$15,000 \$16,250 \$22,500 \$24,375 \$25,000 \$30,000 \$32,500 \$37,500 \$50,000	.5 .5 .5 .5 .5 .5 .5 .2 .1 .1	.5 .5 .5 .2 .1 .1 .1 .1	Qualit	.5 .2 .1 .1 .1 .0 .0	9		X .
	\$15,000 \$16,250 \$22,500 \$24,375 \$25,000 \$30,000 \$32,500 \$37,500	\$15,000 \$16,250 \$22,500 \$24,375 \$25,000 \$30,000 \$32,500 \$37,500 \$50,000	.5 .5 .5 .5 .5 .5 .5 .2 .1	.5 .5 .5 .2 .1 .1 .1 .1	Qualit	.5 .2 .1 .1 .1 .0 .0	9		X .
	\$15,000 \$16,250 \$22,500 \$24,375 \$25,000 \$30,000 \$32,500 \$37,500 \$50,000	\$15,000 \$16,250 \$22,500 \$24,375 \$25,000 \$30,000 \$32,500 \$37,500 \$50,000	.5 .5 .5 .5 .5 .5 .2 .1 .1 .0	S	Qualit	.5 .2 .1 .1 .1 .0 .0			X .
	\$15,000 \$16,250 \$22,500 \$24,375 \$25,000 \$30,000 \$32,500 \$37,500 \$50,000	\$15,000 \$16,250 \$22,500 \$24,375 \$25,000 \$30,000 \$32,500 \$37,500 \$50,000 Note: Iii	.5 .5 .5 .5 .5 .5 .555	.5 .5 .5 .2 .1 .1 .1 .1 .0 .0	Qualit	.5 .2 .1 .1 .1 .0 .0	9		X .
	\$15,000 \$16,250 \$22,500 \$24,375 \$25,000 \$30,000 \$32,500 \$37,500 \$50,000	\$15,000 \$16,250 \$22,500 \$24,375 \$25,000 \$30,000 \$32,500 \$37,500 \$50,000 Note: Iii	.5 .5 .5 .5 .5 .5 .2 .1 .1 .0	.5 .5 .5 .2 .1 .1 .1 .1 .0 .0	Qualit	.5 .2 .1 .1 .1 .0 .0			X .
١	\$15,000 \$16,250 \$22,500 \$24,375 \$25,000 \$30,000 \$32,500 \$37,500 \$50,000 Multiply line Enter the am	\$15,000 \$16,250 \$22,500 \$24,375 \$25,000 \$30,000 \$32,500 \$37,500 \$50,000 Note: If	.5 .5 .5 .5 .5 .5 .5 .2 .1 .1 .0 .0	.5 .5 .5 .2 .1 .1 .1 .0 .0 .0	Qualit	.5 .2 .1 .1 .1 .0 .0			X .
	\$15,000 \$16,250 \$22,500 \$24,375 \$25,000 \$30,000 \$32,500 \$37,500 \$50,000 Multiply line Enter the am	\$15,000 \$16,250 \$22,500 \$24,375 \$25,000 \$30,000 \$32,500 \$37,500 \$50,000 Note: If	.5 .5 .5 .5 .5 .5 .5 .2 .1 .1 .0 .0	.5 .5 .5 .2 .1 .1 .1 .0 .0 .0	Qualit	.5 .2 .1 .1 .1 .0 .0			X .
	\$15,000 \$16,250 \$22,500 \$24,375 \$25,000 \$30,000 \$32,500 \$37,500 \$50,000 Multiply line Enter the am Enter the tota	\$15,000 \$16,250 \$22,500 \$24,375 \$25,000 \$30,000 \$32,500 \$37,500 \$50,000 Note: In	.5 .5 .5 .5 .5 .5 .5 .5 .5 .5 .5 .5 .5 .	.5 .5 .5 .2 .1 .1 .1 .0 .0 .0	Qualit	.5 .2 .1 .1 .1 .0 .0			X .
 	\$15,000 \$16,250 \$22,500 \$24,375 \$25,000 \$30,000 \$32,500 \$37,500 \$50,000 Multiply line Enter the am Enter the tota Form 1040A Subtract line	\$15,000 \$16,250 \$22,500 \$24,375 \$25,000 \$30,000 \$32,500 \$37,500 \$50,000 Note: Ii 7 by line 9 nount from For al of your cred , lines 29 throu	Enter on .5 .5 .5 .5 .5 .5 .5 .2 .1 .1 .0 f line 9 is zero, stop; you	.5 .5 .5 .2 .1 .1 .1 .1 .0 .0 .u cannot take this of the set of th	Qualit	fying widow(er) .5 .2 .1 .1 .1 .0 .0 .0 .0 .0 .0 .0	10		X .
 	\$15,000 \$16,250 \$22,500 \$24,375 \$25,000 \$30,000 \$32,500 \$37,500 \$50,000 Multiply line Enter the am Enter the tota Form 1040A, Subtract line	\$15,000 \$16,250 \$22,500 \$24,375 \$25,000 \$30,000 \$32,500 \$37,500 \$50,000 Note: In	.5 .5 .5 .5 .5 .5 .5 .5 .5 .5 .5 .5 .5 .	.5 .5 .5 .2 .1 .1 .1 .1 .0 .0 .0 .u cannot take this come and take this credutions. Enter the small	Qualit credit. 11 12 it maller of	fying widow(er) .5 .2 .1 .1 .1 .0 .0 .0 .0 .0 .0 .0	10		X .

Health Coverage Tax Credit

Attachment Sequence No. 134 ▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

Nam	e of recipient (if both spouses are recipients, complete a separate form for each spouse)	Recipient's social security number					
Bet	fore you begin: See Definitions and Special Rules that begin on page 2.						
CAL	Do not complete this form if you can be claimed as a dependent on someone else's 2	005 tax return.					
Pa	rt I Complete This Part To See if You Are Eligible To Take This Credit						
1	Check the boxes below for each month in 2005 that all of the following statements were true or	n the first day of that month.					
 You were an eligible trade adjustment assistance (TAA) recipient, alternative TAA recipient, or Pension Benefit Guarant Corporation (PBGC) pension recipient. 							
	 You were covered by a qualified health insurance plan for which you paid the premiums (including months for which you paid premiums to "U.S. Treasury—HCTC"). 						
	• You were not entitled to Medicare Part A or enrolled in Medicare Part B.						
	• You were not enrolled in Medicaid or State Children's Health Insurance Program (SCHIP).						
	 You were not enrolled in the Federal Employees Health Benefits Program or eligible to receive benefits under the U.S. military health system (TRICARE). 						
	• You were not imprisoned under Federal, state, or local authority.						
	 You were not covered by, or eligible for coverage under, any employer-sponsored health insurance plan (including any employer-sponsored health insurance plan of your spouse) (see instructions that begin on page 3). 						
	☐ January ☐ February ☐ March ☐ April ☐ May ☐	June					
	☐ July ☐ August ☐ September ☐ October ☐ November ☐	December					
Pa	rt II Health Coverage Tax Credit						
2	Amount paid for qualified health insurance coverage for all months checked on line 1 (see instructions on page 3). Include qualified health insurance premiums paid to "U.S. Treasury—HCTC" and advance payments from Form 1099-H, box 1	2					
	Note. You must attach invoices and proof of payment for any amounts included on line 2 for which you did not receive an advance payment (see instructions on page 3).						
3	Enter the total amount of any (a) Archer MSA and health savings account distributions used to pay amounts included on line 2 and (b) National Emergency Grants you received for health insurance in 2005	3					
4	Subtract line 3 from line 2. If zero or less, stop ; you cannot take the credit	4					
5	Multiply line 4 by 65% (.65) and enter the result	5					
6	Advance payments, if any, from Form 1099-H, box 1	6					

7 Health coverage tax credit. Subtract line 6 from line 5. If zero or less, enter -0-. Also include on Form 1040, line 70, or Form 1040NR, line 64, and check box ${\bf c}$ on that line $% {\bf c}$.

Health Savings Accounts (HSAs)

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

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

▶ Attach to Form 1040.

► See separate instructions.

Attachment Sequence No. 138	

Social security number of HSA beneficiary. If both spouses have HSAs, see page 2 of the instructions Name(s) shown on Form 1040

Pai	HSA Contributions and Deduction. See page 2 of the instructions before completing jointly and both you and your spouse each have separate HSAs, complete a spouse (see page 2 of the instructions).			
1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2005 (see page 2 of the instructions)	☐ Self-or	nly 🗌 Fam	ily
2	HSA contributions you made for 2005 (or those made on your behalf), including those made from January 1, 2006, through April 17, 2006, that were for 2005. Do not include employer contributions or rollovers (see page 2 of the instructions)	2		
3	If you were under age 55 at the end of 2005, and on the first day of every month during 2005, you were an eligible individual with the same annual deductible and coverage, enter the smaller of: • Your annual deductible (see page 2 of the instructions), or • \$2,650 (\$5,250 for family coverage).	3		
4	All others, enter the limit from the worksheet on page 3 of the instructions	4		
5	Subtract line 4 from line 3. If zero or less, enter -0	5		
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2005, see the instructions on page 3 for the amount to enter.	6		
7	If you were age 55 or older at the end of 2005, married, and you or your spouse had family coverage under an HDHP at any time during 2005, enter your additional contribution amount (see page 4 of the instructions)	7		
8	Add lines 6 and 7	8		
9	Employer contributions made to your HSAs for 2005	9		
10	Subtract line 9 from line 8. If zero or less, enter -0	10		
11	HSA deduction. Enter the smaller of line 2 or line 10 here and on Form 1040, line 25 Caution: <i>If line 2 is more than line 11, you may have to pay an additional tax (see page 4 of the instructions).</i>	11		
Par	HSA Distributions. If you are filing jointly and both you and your spouse each h complete a separate Part II for each spouse.	ave separ	ate HSAs,	
12a	Total distributions you received in 2005 from all HSAs (see page 4 of the instructions)	12a		
b	Distributions included on line 12a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 12a that were	12b		
_	withdrawn by the due date of your return (see page 4 of the instructions)	12c		
13	Subtract line 12b from line 12a	13		
14	Taxable HSA distributions. Subtract line 13 from line 12c. If zero or less, enter -0 Also, include			
17	this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "HSA" and the amount	14		
	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			

Form 1040, line 63. On the dotted line next to line 63, enter "HSA" and the amount

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Department of the Treasury Internal Revenue Service

Domestic Production Activities Deduction

2005 Attachment Sequence No. 143

OMB No. 1545-1984

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

Nam	ne(s) as shown on return	Identifying number
1	Domestic production gross receipts	1
•		
2	Allocable cost of goods sold	
	Directly allocable deductions expenses or losses	
3	Directly allocable deductions, expenses, or losses	
4	Indirectly allocable deductions, expenses, or losses 4	
5	Add lines 2 through 4	5
6	Subtract line 5 from line 1	6
_		
7	Qualified production If you are a— Then enter the total qualified production activities income from—	
	activities a Shareholder Schedule K-1 (Form 1120S), box 12, code Q	7
	from pass- b Partner Schedule K-1 (Form 1065), box 13, code U	7
	through schedule K-1 (Form 1065-B), box 9, code S2	
_	c Beneficiary Schedule K-1 (Form 1041), box 14, code C	
8	Qualified production activities income. Add lines 6 and 7. If zero or less, enter -0- here, skip lines 9 through 15, and enter -0- on line 16	8
	Skip lines 9 tillough 13, and enter -0- of line 10	Ü
9	Income limitation (see instructions):	
	• Individuals, estates, and trusts. Enter your adjusted gross income figured without the	
	domestic production activities deduction	9
	All others. Enter your taxable income figured without the domestic production	
	activities deduction (tax-exempt organizations, see instructions)	
10	Enter the smaller of line 8 or line 9. If zero or less, enter -0- here, skip lines 11 through 15,	
10	and enter -0- on line 16	10
11	Enter 3% of line 10	11
12	Form W-2 wages (see instructions)	12
13	Form W-2 If you are a— Then enter the total Form W-2 wages from—	
	from pass- a Shareholder Schedule K-1 (Form 1120S), box 12, code R	
	through entities: b Partner Schedule K-1 (Form 1065), box 13, code V	13
	Schedule K-1 (Form 1065-B), box 9, code S3	
	c Beneficiary Schedule K-1 (Form 1041), box 14, code D	
14	Add lines 12 and 13	14
15	Form W-2 wage limitation. Enter 50% of line 14	15
13	Form w-2 wage initiation. Enter 30% of line 14	
16	Enter the smaller of line 11 or line 15	16
17	Domestic production activities deduction from cooperatives. Enter deduction from Form	17
	1099-PATR, box 6	17
18	Expanded affiliated group allocation (see instructions)	18
.5	Expanded annated group anodation (ood methodions)	
19	Domestic production activities deduction. Combine lines 16 through 18 and enter the result	
	here and on Form 1040, line 35; Form 1120, line 25; Form 1120-A, line 21; or the applicable	
	line of your return	19

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Department of the Treasury Internal Revenue Service

Exemption Amount for Taxpayers Housing Individuals Displaced by Hurricane Katrina

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

OMB No. 1545-0074

2005
Attachment
Sequence No. 55

Name(s) shown on your return

Your social security number

							<u> </u>	
Pa	rt I Information on Individua			na foi	Whom You	Provided	Housing in	Your
	Main Home for at Least Do not enter information for (line 7d of Form 1040NR).	-		one inc	cluded on line	6d of Form	1040 or 1040	4
1	(a) First and last name	(b) Social security number (see instructions)			dress in disaster a		(d) Number consecutive days	housed
		(313 313 37	, , , , , , , ,		, , . , . , . , . , . ,		in your main h	nome
		i :						
		i i						
Pai	rt II Exemption Amount							
2	Multiply \$500 by the total numbe	r of individuals listed in P	Part Labova	Do no	t enter more th	nan		
_	\$2,000 (\$1,000 if married filing se	parately)				. 2		
3	Multiply \$3,200 by the total null Form 1040A (line 7d of Form 104					or . 3		
4	Add lines 2 and 3					. 4		
5	Is the amount on Form 1040, Form 1040NR, line 36), more than							
	for your filing status?							
	line 42 (Form 1040A, line 26;	from line 4 above on Foor Form 1040NR, line 39).						
	☐ Yes. Enter on line 5 the a (Form 1040A, line 22; or Form			5				
6	Enter the amount shown below for							
	Single—\$145,950Married filing jointly or Qualifying	na widow(er)—\$218.950	l	6				
	 Married filing separately—\$109),475						
7	 Head of household—\$182,450 Subtract line 6 from line 5. Is the)) (\$61,250					
	if married filing separately)?	, ,	(, ,					
	Yes. STOP Enter the amoun	t from line 2 above on Fo	orm 1040,					
	line 42 (Form 1040A, line 26; o	or Form 1040NR, line 39)		7				
8	☐ No. Continue.☐ Divide line 7 by \$2,500 (\$1,250 if m	narried filing separately). If	the result					
	is not a whole number, increase (for example, increase 0.0004 to			8				
9	Multiply line 8 by 2% (.02) and en	ter the result as a decima	l rounded	9				
	to at least three places			<u> </u>	•			
10 11	Multiply line 3 by line 9					. 10		

42; Form 1040A, line 26; or Form 1040NR, line 39

