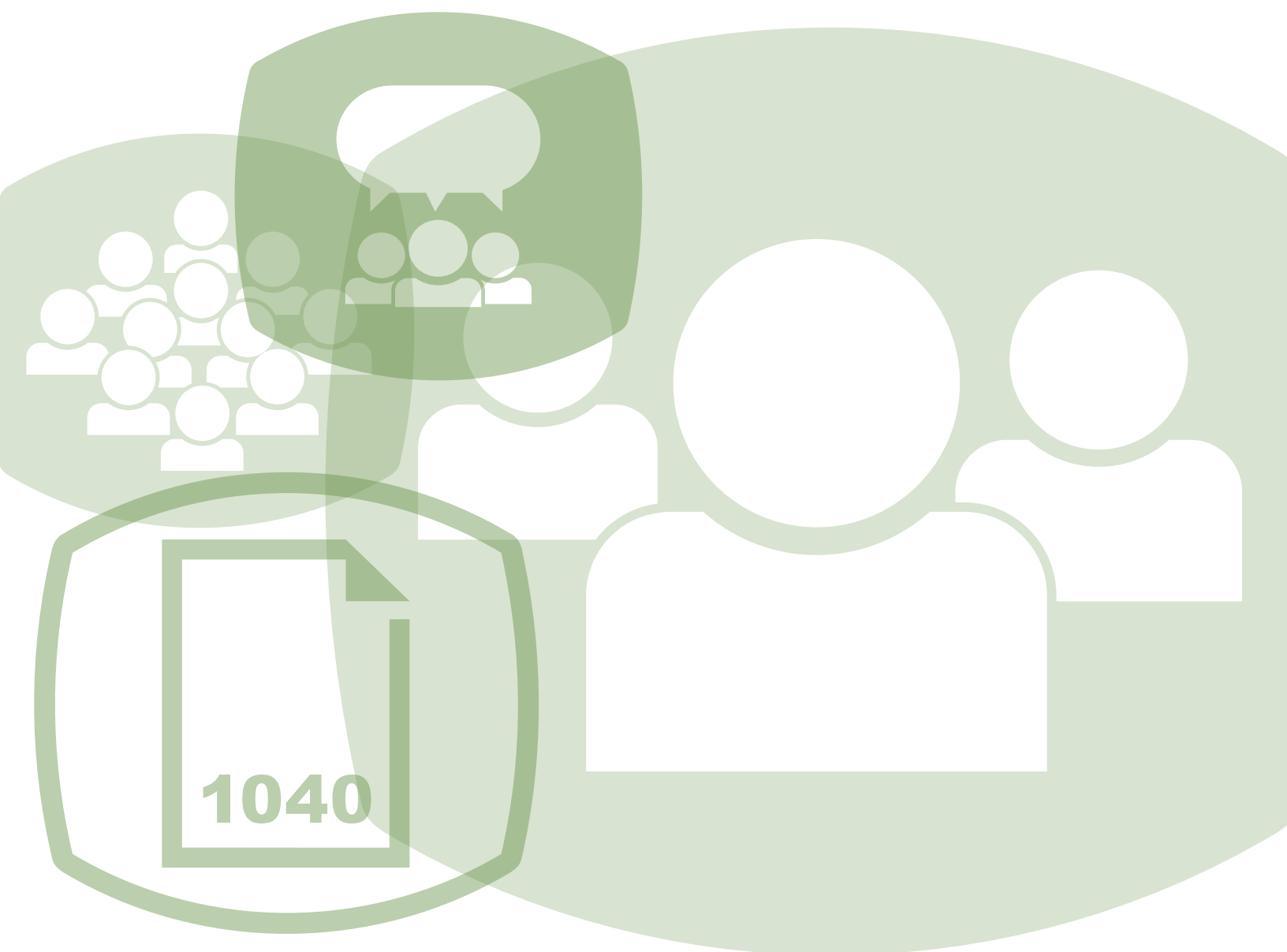




**Statistics of Income**

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

# **2006**



**[www.irs.gov/taxstats](http://www.irs.gov/taxstats)**

# 2006 Estimated Data Line Counts Individual Income Tax Returns

(Rev. 8-2008)

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This 2006 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 2006 Individual SOI Complete Report weighted file. It is based on returns filed in Processing Year 2007 that were sampled statistically and then weighted to estimate the entire 2006 Tax Year.

**Changes for the Tax Year 2006 edition include: the addition of form 5695: Residential Energy Credits.**

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.

2006 Complete Report estimates:

|             |                                     |
|-------------|-------------------------------------|
| 138,394,754 | Total, all individual returns filed |
| 83,805,545  | 1040 returns                        |
| 32,018,556  | 1040A returns                       |
| 22,570,653  | 1040EZ returns                      |

Estimates of returns filed electronically:

|            |                                     |
|------------|-------------------------------------|
| 80,095,643 | Total, all individual returns filed |
| 43,470,129 | 1040 returns                        |
| 23,888,067 | 1040A returns                       |
| 12,737,447 | 1040EZ returns                      |

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\* New Form for Tax Year 2006 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 2006

|                                                             | Total       | Electronically filed |                                   |
|-------------------------------------------------------------|-------------|----------------------|-----------------------------------|
| All returns filed                                           | 138,394,754 | 80,095,643           |                                   |
| Form 1040                                                   | 83,805,545  | 43,470,129           |                                   |
| Form 1040A                                                  | 32,018,556  | 23,888,067           |                                   |
| Form 1040EZ                                                 | 22,570,653  | 12,737,447           |                                   |
| Form 1040A-schedule 1, interest/dividends                   | 2,324,309   | 1,323,540            | tabulated within Schedule B total |
| Form 1040A-schedule 2, child care credit                    | 2,080,535   | 1,873,536            | (similar to Form 2441)            |
| Form 1040A-schedule 3, elderly credit                       | 119,945     | 95,485               | (similar to Schedule R)           |
| Schedule A, itemized deductions                             | 49,633,233  | 29,029,206           |                                   |
| Schedule B, interest & dividends                            | 25,836,657  | 10,793,887           | includes schedule 1, Form 1040A   |
| Schedule C, sole-prop business                              | 24,607,030  | 12,777,057           |                                   |
| Schedule C-EZ                                               | 4,027,891   | 2,154,518            | tabulated within Schedule C total |
| Schedule D, capital gain/loss                               | 22,743,370  | 11,019,803           |                                   |
| Schedule E, supplemental income                             | 17,306,790  | 8,127,293            |                                   |
| Schedule EIC, earned income credit                          | 18,231,508  | 15,121,420           |                                   |
| Schedule F, profit or loss from farming                     | 2,014,162   | 1,011,330            |                                   |
| Schedule J, farm income averaging                           | 55,253      | 30,520               |                                   |
| Schedule R, elderly or disabled                             | 213,828     | 124,096              | includes schedule 3, Form 1040A   |
| Schedule SE, self employed tax                              | 18,159,142  | 8,832,121            |                                   |
| Form 2106, employee business expense                        | 8,664,367   | 5,670,146            |                                   |
| Form 2106-EZ                                                | 4,210,735   | 2,765,612            |                                   |
| Form 2439, undistributed long term capital gains            | 55,401      | 10,040               |                                   |
| Form 2441, child care expenses                              | 7,269,042   | 5,464,894            | includes schedule 2, Form 1040A   |
| Form 3468, investment credit                                | 35,590      | 11,771               |                                   |
| Form 3800, general business credit                          | 587,378     | 258,973              |                                   |
| Form 3903, moving expenses                                  | 1,100,438   | 755,788              |                                   |
| Form 4136, fuels tax credit                                 | 318,754     | 166,665              |                                   |
| Form 4562, depreciation expense                             | 12,020,625  | 6,319,809            |                                   |
| Form 4684, casualties and thefts                            | 306,241     | 135,427              |                                   |
| Form 4797, sales of business property                       | 3,133,256   | 1,389,341            |                                   |
| Form 4835, farm rental                                      | 635,521     | 288,386              |                                   |
| Form 4952, investment interest                              | 1,813,952   | 761,800              |                                   |
| Form 4972, lump-sum distributions                           | 13,439      | 5,117                |                                   |
| Form 5329, retirement plans tax                             | 1,469,483   | 946,797              |                                   |
| Form 5695, residential energy credits                       | 4,361,437   | 2,899,982            |                                   |
| Form 5884, work opportunity credit                          | 18,431      | 6,317                |                                   |
| Form 5884a, employers affected by Katrina, Wilma, and Rita  | 6,260       | 171                  |                                   |
| Form 6198, at-risk limitations                              | 402,575     | 195,624              |                                   |
| Form 6251, alternative minimum tax                          | 8,683,021   | 4,217,706            |                                   |
| Form 6252, installment sale income                          | 888,811     | 391,532              |                                   |
| Form 6781, gains/losses from contracts, etc                 | 289,440     | 86,240               |                                   |
| Form 8283, noncash charitable contributions                 | 6,148,798   | 3,608,510            |                                   |
| Form 8396, mortgage interest credit                         | 55,834      | 39,824               |                                   |
| Form 8582, passive activity loss limit                      | 3,554,402   | 1,667,919            |                                   |
| Form 8586, low income housing                               | 70,353      | 32,476               |                                   |
| Form 8606, nondeductible IRA's                              | 2,044,896   | 1,061,676            |                                   |
| Form 8615, under age 14 tax                                 | 387,887     | 123,844              |                                   |
| Form 8801, prior year minimum tax credit                    | 1,340,076   | 616,719              |                                   |
| Form 8812, additional child tax credit                      | 15,717,145  | 12,044,594           |                                   |
| Form 8814, parent's report for child                        | 294,748     | 163,372              |                                   |
| Form 8824, like-kind exchanges                              | 207,687     | 119,217              |                                   |
| Form 8839, qualified adoption expenses                      | 98,629      | 68,196               |                                   |
| Form 8844, empowerment zone credit                          | 38,475      | 11,903               |                                   |
| Form 8853, medical savings account                          | 89,940      | 39,649               |                                   |
| Form 8863, education, hope & lifetime learning credits      | 7,814,008   | 5,385,777            |                                   |
| Form 8864, biodiesel and renewable diesel fuels             | 2,619       | 793                  |                                   |
| Form 8880, credit for qualified retirement savings contrib. | 5,290,862   | 4,047,364            |                                   |
| Form 8885, health coverage tax credit                       | 22,397      | 5,950                |                                   |
| Form 8889, health savings accounts                          | 754,114     | 425,392              |                                   |
| Form 8903, domestic production activities                   | 474,775     | 192,208              |                                   |
| Form 8914, housing Hurricane Katrina individuals exemption  | 31,296      | 16,865               |                                   |



# Limitations and Guidelines for The 2006 Data Line Counts

Since the line counts used in this package are obtained from the Tax Year 2006 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 116,151,272 and 116,607,480.) These confidence intervals correspond to the estimates for all Individual Income Tax Returns filed for Tax Year 2006.

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

| Item                             | Line number on 1040  | 95% confidence interval       |
|----------------------------------|----------------------|-------------------------------|
| Salaries and wages               | 7                    | ( 116,151,272 , 116,607,480 ) |
| Taxable interest                 | 8a                   | ( 62,107,700 , 62,694,770 )   |
| Tax-exempt interest              | 8b                   | ( 5,928,746 , 6,148,898 )     |
| Ordinary dividends               | 9a                   | ( 31,378,073 , 31,861,477 )   |
| State income tax refunds         | 10                   | ( 22,739,165 , 23,189,263 )   |
| Alimony received                 | 11                   | ( 408,197 , 474,831 )         |
| Capital gain distributions       | 13 (margin write in) | ( 4,481,048 , 4,717,222 )     |
| Total taxable IRA distributions  | 15b                  | ( 9,802,953 , 10,127,177 )    |
| Total pension and annuities      | 16a                  | ( 26,272,341 , 26,750,393 )   |
| Taxable pension and annuities    | 16b                  | ( 23,866,781 , 24,329,659 )   |
| Unemployment compensation        | 19                   | ( 7,226,590 , 7,530,286 )     |
| Social security benefits         | 20a                  | ( 20,395,274 , 20,823,454 )   |
| Taxable social security benefits | 20b                  | ( 12,492,011 , 12,829,497 )   |
| Net operating loss               | 21 (margin write in) | ( 878,081 , 955,717 )         |
| Educator expenses                | 23                   | ( 3,066,375 , 3,267,487 )     |
| IRA deduction                    | 32                   | ( 3,134,920 , 3,326,142 )     |

## 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                   | ( 8,373,498 , 8,708,302 )     |
| Tuition and fees deduction                  | 35 (margin write in) | ( 3,901,698 , 4,129,958 )     |
| Moving expenses                             | 26                   | ( 1,023,589 , 1,141,563 )     |
| One-half of self-employment tax             | 27                   | ( 16,944,189 , 17,205,227 )   |
| Self-employed health insurance deduction    | 29                   | ( 3,722,172 , 3,886,208 )     |
| Keogh and self-employed SEP and SIMPLE plan | 28                   | ( 1,186,650 , 1,269,948 )     |
| Penalty on early withdrawal of savings      | 30                   | ( 1,104,160 , 1,224,182 )     |
| Alimony paid                                | 31a                  | ( 546,168 , 624,404 )         |
| Total adjustments                           | 36                   | ( 33,740,757 , 34,220,291 )   |
| Adjusted gross income                       | 37                   | ( 137,212,297 , 137,260,715 ) |
| Total standard deduction                    | 39 (margin write in) | ( 86,329,176 , 86,838,288 )   |
| Additional standard deduction               | 39 (margin write in) | ( 11,084,749 , 11,437,905 )   |
| Total itemized deductions                   | 40                   | ( 48,873,221 , 49,373,889 )   |
| Taxable income                              | 43                   | ( 106,416,520 , 106,918,284 ) |
| Tax                                         | 44                   | ( 106,407,913 , 106,909,635 ) |

**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 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 2007.

All returns processed during 2007 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 2006. While most of the returns processed during Calendar Year 2007 were for Tax Year 2006, the remaining returns were mostly for prior years, and a few for non-calendar years ending during 2007 and 2008. Returns for prior years were used in place of 2006

returns received and processed after December 31, 2007. 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 2007.

## 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 (including no alternative minimum tax) with adjusted gross income or expanded income of \$200,000 or more.
2. High business 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

## Description of the Sample

Price Index for the Gross Domestic Product to represent a base year of 1991.

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 2007 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 inter-

nally 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 2006, 0.17 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.

## NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **1040**

Department of the Treasury—Internal Revenue Service

**U.S. Individual Income Tax Return 2006**

(99)

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

**Label**

(See instructions on page 16.)

**Use the IRS label.** Otherwise, please print or type.**Presidential****Election Campaign**

|                                                                                                  |                                           |                                                              |
|--------------------------------------------------------------------------------------------------|-------------------------------------------|--------------------------------------------------------------|
| For the year Jan. 1–Dec. 31, 2006, or other tax year beginning , 2006, ending , 20               |                                           | OMB No. 1545-0074                                            |
| Your first name and initial                                                                      | Last name                                 | <b>Your social security number</b>                           |
| Total of all returns filed = 138,394,754                                                         |                                           | 138,394,754                                                  |
| If a joint return, spouse's first name and initial                                               | Last name                                 | <b>Spouse's social security number</b>                       |
| 1040 = 83,805,545                                                                                | Electronically filed returns = 80,095,643 | 55,819,871                                                   |
| Home address (number and street). If you have a P.O. box, see page 16.                           |                                           | ▲ You must enter your SSN(s) above. ▲                        |
| 1040A = 32,018,556                                                                               |                                           |                                                              |
| City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.      |                                           | Checking a box below will not                                |
| 1040EZ = ^22,570,653 ^Includes 742,859 1040EZ-T returns                                          |                                           | Y = *6,133,331 Y = **9,507,497                               |
| Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 16) ▶ |                                           | <input type="checkbox"/> You <input type="checkbox"/> Spouse |

**Filing Status**

Check only one box.

- 61,830,743 ☐ 1 ☐ Single 20,669,369 ☐ 4 ☐ Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
- 53,294,930 ☐ 2 ☐ Married filing jointly (even if only one had income)
- 2,524,941 ☐ 3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶ 74,771 ☐ 5 ☐ Qualifying widow(er) with dependent child (see page 17)

**Exemptions**

If more than four dependents, see page 19.

- 128,442,165 **6a** ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a
- b** ☐ **Spouse** 53,329,806
- c Dependents:**
- | (1) First name Last name | (2) Dependent's social security number | (3) Dependent's relationship to you | (4) <input checked="" type="checkbox"/> If qualifying child for child tax credit (see page 19) |
|--------------------------|----------------------------------------|-------------------------------------|------------------------------------------------------------------------------------------------|
| CHILDREN AT HOME         | 46,497,241                             | 82,277,150                          | 35,696,320                                                                                     |
| CHILDREN AWAY FROM HOME  | 638,886                                | 814,528                             | 23,017,662                                                                                     |
| PARENTS                  | 2,698,088                              | 3,193,632                           | 7,733,103                                                                                      |
| OTHER DEPENDENTS         | 5,114,905                              | 7,200,662                           | 2,134,665                                                                                      |
- d** Total number of exemptions claimed Total dependents = 128,442,165 275,256,944 Qualifying Child not depend. = 9,368
- Boxes on 6a** Exem. = 181,770,971  
**No. of on 6c** Returns = 46,497,241  
 • **lived** Exem. = 82,277,150  
 • **did not live with you due Returns = 638,886 or separ (see pag Exem. = 814,528**  
**Dependents on 6c not entered above**  
 Total returns = 128,442,165  
**Add n lines a** Total exem. = 275,256,944

**Income**

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

If you did not get a W-2, see page 23.

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

|                                                                                                                                        |                                    |                          |
|----------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|--------------------------|
| <b>7</b> Wages, salaries, tips, etc. Attach Form(s) W-2                                                                                | depend. other earned inc. = 40,367 | <b>7</b> 116,379,376     |
| <b>8a</b> Taxable interest. Attach Schedule B if required                                                                              |                                    | <b>8a</b> 62,401,235     |
| <b>b</b> Tax-exempt interest. Do not include on line 8a                                                                                | <b>8b</b> 6,038,822                |                          |
| <b>9a</b> Ordinary dividends. Attach Schedule B if required                                                                            |                                    | <b>9a</b> 31,619,775     |
| <b>b</b> Qualified dividends (see page 23)                                                                                             | <b>9b</b> 26,584,184               |                          |
| <b>10</b> Taxable refunds, credits, or offsets of state and local income taxes (see page 24)                                           |                                    | <b>10</b> 22,964,214     |
| <b>11</b> Alimony received                                                                                                             |                                    | <b>11</b> 441,514        |
| <b>12</b> Business income or (loss). Attach Schedule C or C-EZ                                                                         | Cap gain dist. = 4,599,135         | <b>12</b> 21,656,409     |
| <b>13</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>                |                                    | <b>13</b> 22,069,069     |
| <b>14</b> Other gains or (losses). Attach Form 4797                                                                                    |                                    | <b>14</b> 1,778,803      |
| <b>15a</b> IRA distributions                                                                                                           | <b>15a</b> 10,635,115              | <b>15b</b> 9,965,065     |
| <b>16a</b> Pensions and annuities                                                                                                      | <b>16a</b> 26,511,367              | <b>16b</b> 24,098,220    |
| <b>17</b> Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E                                  |                                    | <b>17</b> 15,624,588     |
| <b>18</b> Farm income or (loss). Attach Schedule F                                                                                     |                                    | <b>18</b> 1,958,273      |
| <b>19</b> Unemployment compensation                                                                                                    |                                    | <b>19</b> 7,378,438      |
| <b>20a</b> Social security benefits                                                                                                    | <b>20a</b> 20,609,364              | <b>20b</b> 13,749,185    |
| <b>21</b> Other income. List type and amount (see page 29)                                                                             |                                    | <b>21</b> 6,176,952      |
| <b>22</b> Add the amounts in the far right column for lines 7 through 21. This is your <b>total income</b> ▶                           |                                    | <b>22</b> 137,228,802    |
| <b>23</b> Archer MSA deduction. Attach Form 8853                                                                                       | <b>23</b> 18,668                   |                          |
| <b>24</b> Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ | <b>24</b> 120,468                  |                          |
| <b>25</b> Health savings account deduction. Attach Form 8889                                                                           | <b>25</b> 358,968                  |                          |
| <b>26</b> Moving expenses. Attach Form 3903                                                                                            | <b>26</b> 1,082,576                |                          |
| <b>27</b> One-half of self-employment tax. Attach Schedule SE                                                                          | <b>27</b> 17,074,708               |                          |
| <b>28</b> Self-employed SEP, SIMPLE, and qualified plans                                                                               | <b>28</b> 1,228,299                |                          |
| <b>29</b> Self-employed health insurance deduction (see page 29)                                                                       | <b>29</b> 3,804,190                |                          |
| <b>30</b> Penalty on early withdrawal of savings                                                                                       | <b>30</b> 1,164,171                |                          |
| <b>31a</b> Alimony paid <b>b</b> Recipient's SSN ▶ 584,444                                                                             | <b>31a</b> 585,286                 |                          |
| <b>32</b> IRA deduction (see page 31)                                                                                                  | <b>32</b> 3,230,531                |                          |
| <b>33</b> Student loan interest deduction (see page 33)                                                                                | <b>33</b> 8,540,900                |                          |
| <b>34</b> Jury duty pay you gave to your employer                                                                                      | <b>34</b> 57,259                   |                          |
| <b>35</b> Domestic production activities deduction. Attach Form 8903                                                                   | <b>35</b> 421,128                  |                          |
| <b>36</b> Add lines 23 through 31a and 32 through 35                                                                                   |                                    | <b>36</b> 33,980,524     |
| <b>37</b> Subtract line 36 from line 22. This is your <b>adjusted gross income</b> ▶                                                   |                                    | <b>37</b> ***137,236,506 |

21 Net operat. loss = 916,899  
 21 Stock options = 10,468  
 21 For. earn. inc. excl. = 329,264  
 21 Gambling inc. = 1,871,292  
 23 Educator exp. = 3,166,931  
 35 Tuition & Fees = 4,015,828  
 36 For. housing ded. = 3,942  
 36 Other adj. = 137,296

**Adjusted Gross Income**

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 80.

Cat. No. 11320B

Form **1040** (2006)

\* Number of returns with one election yes box checked

\*\* Number of returns with both yes boxes checked

\*\*\* Returns that reported an exact \$0.00 adjusted gross income were not included in this item

## NUMBER OF RETURNS FILED FOR SELECTED LINES

Form 1040 (2006)

A = 18,119,767

B = 7,204,915

C = 267,817

D = 83,673

Page 2

**Tax and Credits****Standard Deduction for—**

• People who checked any box on line 39a or 39b or who can be claimed as a dependent, see page 34.

• All others:

Single or Married filing separately, \$5,150

Married filing jointly or Qualifying widow(er), \$10,300

Head of household, \$7,550

|            |                                                                                                                                                                                                                                                                                                              |           |                                                                 |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------------------------------------------------------------|
| <b>38</b>  | Amount from line 37 (adjusted gross income)                                                                                                                                                                                                                                                                  | <b>38</b> |                                                                 |
| <b>39a</b> | Check if: <input type="checkbox"/> <b>A</b> You were born before January 2, 1942, <input type="checkbox"/> <b>C</b> Blind. <input type="checkbox"/> <b>B</b> Spouse was born before January 2, 1942, <input type="checkbox"/> <b>D</b> Blind. <b>Total boxes checked</b> <input type="checkbox"/> <b>39a</b> |           | Basic stand. ded. = 86,583,732<br>Add. stand. ded. = 11,261,327 |
| <b>b</b>   | If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here <input type="checkbox"/> <b>39b</b>                                                                                                                                                                 |           |                                                                 |
| <b>40</b>  | <b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> (see left margin)                                                                                                                                                                                                             | <b>40</b> | 49,123,555                                                      |
| <b>41</b>  | Subtract line 40 from line 38                                                                                                                                                                                                                                                                                | <b>41</b> | 120,676,830                                                     |
| <b>42</b>  | If line 38 is over \$112,875, or you provided housing to a person displaced by Hurricane Katrina, see page 36. Otherwise, multiply \$3,300 by the total number of exemptions claimed on line 6d                                                                                                              | <b>42</b> | 128,397,993                                                     |
| <b>43</b>  | <b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-                                                                                                                                                                                                             | <b>43</b> | 106,667,402                                                     |
| <b>44</b>  | <b>Tax</b> (see page 36). Check if any tax is from: <b>a</b> <input type="checkbox"/> Form(s) 8814 <b>b</b> <input type="checkbox"/> Form 4972                                                                                                                                                               | <b>44</b> | 106,658,774                                                     |
| <b>45</b>  | <b>Alternative minimum tax</b> (see page 39). Attach Form 6251                                                                                                                                                                                                                                               | <b>45</b> | 3,966,540                                                       |
| <b>46</b>  | Add lines 44 and 45                                                                                                                                                                                                                                                                                          | <b>46</b> | 106,688,255                                                     |
| <b>47</b>  | Foreign tax credit. Attach Form 1116 if required                                                                                                                                                                                                                                                             | <b>47</b> | 6,418,317                                                       |
| <b>48</b>  | Credit for child and dependent care expenses. Attach Form 2441                                                                                                                                                                                                                                               | <b>48</b> | 6,466,792                                                       |
| <b>49</b>  | Credit for the elderly or the disabled. Attach Schedule R                                                                                                                                                                                                                                                    | <b>49</b> | 98,261                                                          |
| <b>50</b>  | Education credits. Attach Form 8863                                                                                                                                                                                                                                                                          | <b>50</b> | 7,725,138                                                       |
| <b>51</b>  | Retirement savings contributions credit. Attach Form 8880                                                                                                                                                                                                                                                    | <b>51</b> | 5,192,133                                                       |
| <b>52</b>  | Residential energy credits. Attach Form 5695                                                                                                                                                                                                                                                                 | <b>52</b> | 4,344,189                                                       |
| <b>53</b>  | Child tax credit (see page 42). Attach Form 8901 if required                                                                                                                                                                                                                                                 | <b>53</b> | 25,741,511                                                      |
| <b>54</b>  | Credits from: <b>a</b> <input type="checkbox"/> Form 8396 <b>b</b> <input type="checkbox"/> Form 8839 <b>c</b> <input type="checkbox"/> Form 8859                                                                                                                                                            | <b>54</b> |                                                                 |
| <b>55</b>  | Other credits: <b>a</b> <input type="checkbox"/> Form 3800 <b>b</b> <input type="checkbox"/> Form 8801 <b>c</b> <input type="checkbox"/> Form                                                                                                                                                                | <b>55</b> |                                                                 |
| <b>56</b>  | Add lines 47 through 55. These are your <b>total credits</b>                                                                                                                                                                                                                                                 | <b>56</b> | 44,397,533                                                      |
| <b>57</b>  | Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-                                                                                                                                                                                                                                    | <b>57</b> | 94,509,890                                                      |

**Other Taxes**

|           |                                                                                                     |           |             |
|-----------|-----------------------------------------------------------------------------------------------------|-----------|-------------|
| <b>58</b> | Self-employment tax. Attach Schedule SE                                                             | <b>58</b> | 17,074,708  |
| <b>59</b> | Social security and Medicare tax on tip income not reported to employer. Attach Form 4137           | <b>59</b> | 355,457     |
| <b>60</b> | Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required         | <b>60</b> | 5,148,030   |
| <b>61</b> | Advance earned income credit payments from Form(s) W-2, box 9                                       | <b>61</b> | 129,124     |
| <b>62</b> | Household employment taxes. Attach Schedule H                                                       | <b>62</b> | 225,441     |
| <b>63</b> | Add lines 57 through 62. This is your <b>total tax</b> Recapture tax = 12,536 Other taxes = 643,619 | <b>63</b> | 102,363,945 |

**Payments**

If you have a qualifying child, attach Schedule EIC.

|            |                                                                                                                                                    |            |             |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------|------------|-------------|
| <b>64</b>  | Federal income tax withheld from Forms W-2 and 1099                                                                                                | <b>64</b>  | 120,500,889 |
| <b>65</b>  | 2006 estimated tax payments and amount applied from 2005 return                                                                                    | <b>65</b>  | 11,128,072  |
| <b>66a</b> | <b>Earned income credit (EIC)</b>                                                                                                                  | <b>66a</b> | 23,042,200  |
| <b>b</b>   | Nontaxable combat pay election <input type="checkbox"/> <b>66b</b> 8,323                                                                           |            |             |
| <b>67</b>  | Excess social security and tier 1 RRTA tax withheld (see page 60)                                                                                  | <b>67</b>  | 1,443,437   |
| <b>68</b>  | Additional child tax credit. Attach Form 8812                                                                                                      | <b>68</b>  | 15,590,592  |
| <b>69</b>  | Amount paid with request for extension to file (see page 60)                                                                                       | <b>69</b>  | 1,758,125   |
| <b>70</b>  | Payments from: <b>a</b> <input type="checkbox"/> Form 2439 <b>b</b> <input type="checkbox"/> Form 4136 <b>c</b> <input type="checkbox"/> Form 8885 | <b>70</b>  |             |
| <b>71</b>  | Credit for federal telephone excise tax paid. Attach Form 8913 if required                                                                         | <b>71</b>  | 96,873,353  |
| <b>72</b>  | Add lines 64, 65, 66a, and 67 through 71. These are your <b>total payments</b>                                                                     | <b>72</b>  | 134,948,299 |

**Refund**

Direct deposit? See page 61 and fill in 74b, 74c, and 74d, or Form 8888.

|            |                                                                                                                   |            |                                                                          |
|------------|-------------------------------------------------------------------------------------------------------------------|------------|--------------------------------------------------------------------------|
| <b>73</b>  | If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you <b>overpaid</b>            | <b>73</b>  | 109,915,823                                                              |
| <b>74a</b> | Amount of line 73 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/> | <b>74a</b> | 107,001,071                                                              |
| <b>b</b>   | Routing number <input type="text"/>                                                                               | <b>c</b>   | Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings |
| <b>d</b>   | Account number <input type="text"/>                                                                               |            |                                                                          |
| <b>75</b>  | Amount of line 73 you want <b>applied to your 2007 estimated tax</b>                                              | <b>75</b>  | 3,978,421                                                                |
| <b>76</b>  | <b>Amount you owe.</b> Subtract line 72 from line 63. For details on how to pay, see page 62                      | <b>76</b>  | 26,694,105                                                               |
| <b>77</b>  | Estimated tax penalty (see page 62)                                                                               | <b>77</b>  | 6,496,924                                                                |

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see page 63)? ☐ **Yes.** Complete the following. ☐ **No**

|                                      |                                |                                                           |
|--------------------------------------|--------------------------------|-----------------------------------------------------------|
| Designee's name <input type="text"/> | Phone no. <input type="text"/> | Personal identification number (PIN) <input type="text"/> |
|--------------------------------------|--------------------------------|-----------------------------------------------------------|

**Sign Here**

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

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

|                                                                                    |                           |                                          |                                           |
|------------------------------------------------------------------------------------|---------------------------|------------------------------------------|-------------------------------------------|
| Your signature <input type="text"/>                                                | Date <input type="text"/> | Your occupation <input type="text"/>     | Daytime phone number <input type="text"/> |
| Spouse's signature. If a joint return, <b>both</b> must sign. <input type="text"/> | Date <input type="text"/> | Spouse's occupation <input type="text"/> | <input type="text"/>                      |

**Paid Preparer's Use Only**

|                                                                                     |                          |                                |                                                 |                                             |
|-------------------------------------------------------------------------------------|--------------------------|--------------------------------|-------------------------------------------------|---------------------------------------------|
| Preparer's signature <input type="text"/>                                           | 81,874,512               | Date <input type="text"/>      | Check if self-employed <input type="checkbox"/> | Preparer's SSN or PTIN <input type="text"/> |
| Firm's name (or yours if self-employed), address, and ZIP code <input type="text"/> | EIN <input type="text"/> | Phone no. <input type="text"/> |                                                 |                                             |

## NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **1040**

Department of the Treasury—Internal Revenue Service

**U.S. Individual Income Tax Return 2006**

(99)

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

**Label**

(See instructions on page 16.)

**Use the IRS label.**

Otherwise, please print or type.

**Presidential****Election Campaign**

|                                                                                             |           |
|---------------------------------------------------------------------------------------------|-----------|
| For the year Jan. 1–Dec. 31, 2006, or other tax year beginning , 2006, ending , 20          |           |
| Your first name and initial                                                                 | Last name |
| Total 1040 ONLY returns filed = 83,805,545                                                  |           |
| If a joint return, spouse's first name and initial                                          | Last name |
| Home address (number and street). If you have a P.O. box, see page 16.                      |           |
| Apt. no.                                                                                    |           |
| Electronically filed forms 1040 Only = 43,470,129                                           |           |
| City, town or post office, state, and ZIP code. If you have a foreign address, see page 16. |           |

OMB No. 1545-0074

**Your social security number**

83,805,545

**Spouse's social security number**

44,693,954

▲ You must enter your SSN(s) above. ▲

Checking a box below will not  
Y = \*3,866,815 Y = \*\*8,502,225

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 16) ☐ You ☐ Spouse 1,2

**Filing Status**

Check only one box.

30,177,364 1

☐ Single

8,888,658 4

☐ Head of household (with qualifying person). (See page 17.) If☐ Married filing jointly (even if only one had income)

the qualifying person is a child but not your dependent, enter

☐ Married filing separately. Enter spouse's SSN above

this child's name here. ▶

42,883,465 3

☐ Married filing separately. Enter spouse's SSN above

45,569 5

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

If more than four dependents, see page 19.

81,024,131 6a

☐ Yourself. If someone can claim you as a dependent, do not check box 6a =☐ Spouse 42,904,048**Dependents:**

| (1) First name          | Last name | (2) Dependent's social security number | (3) Dependent's relationship to you | (4) <input checked="" type="checkbox"/> If qualifying child for child tax credit (see page 19) |
|-------------------------|-----------|----------------------------------------|-------------------------------------|------------------------------------------------------------------------------------------------|
| CHILDREN AT HOME        |           | 30,358,268                             | 55,050,054                          | 21,335,099                                                                                     |
| CHILDREN AWAY FROM HOME |           | 452,628                                | 562,334                             | 14,873,556                                                                                     |
| PARENTS                 |           | 1,646,474                              | 1,936,354                           | 5,290,448                                                                                      |
| OTHER DEPENDENTS        |           | 2,111,815                              | 2,904,932                           | 5,290,448                                                                                      |

d Total number of exemptions claimed 81,024,131 184,381,854

Qualifying child not dependent = 4,339

Boxes checked on 6a and c. Exem. = 123,928,179

No. of children on 6c who: Exem. = 30,358,268

• lived with you due to c Returns = 452,628

• did not live with you due to c Returns = 562,334

or separation Exem. = 562,334

(see page 2C, Dependents on 6c not entered above

Total Returns = 81,024,131

Add number of exemptions Total exem. = 184,381,854

**Income**

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

If you did not get a W-2, see page 23.

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

|     |                                                                                                             |     |            |
|-----|-------------------------------------------------------------------------------------------------------------|-----|------------|
| 7   | Wages, salaries, tips, etc. Attach Form(s) W-2                                                              | 7   | 66,068,314 |
| 8a  | Taxable interest. Attach Schedule B if required                                                             | 8a  | 51,131,004 |
| b   | Tax-exempt interest. Do not include on line 8a                                                              | 8b  | 5,886,770  |
| 9a  | Ordinary dividends. Attach Schedule B if required                                                           | 9a  | 28,805,953 |
| b   | Qualified dividends (see page 23)                                                                           | 9b  | 24,526,770 |
| 10  | Taxable refunds, credits, or offsets of state and local income taxes (see page 24)                          | 10  | 22,964,214 |
| 11  | Alimony received                                                                                            | 11  | 441,514    |
| 12  | Business income or (loss). Attach Schedule C or C-EZ 13* cap gain distrib = 3,742,388                       | 12  | 21,656,409 |
| 13  | Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/> | 13  | 22,069,069 |
| 14  | Other gains or (losses). Attach Form 4797                                                                   | 14  | 1,778,803  |
| 15a | IRA distributions 15a 9,145,669                                                                             | 15b | 8,546,369  |
| 16a | Pensions and annuities 16a 21,704,086                                                                       | 16b | 19,581,080 |
| 17  | Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E                 | 17  | 15,624,589 |
| 18  | Farm income or (loss). Attach Schedule F                                                                    | 18  | 1,958,273  |
| 19  | Unemployment compensation                                                                                   | 19  | 4,247,245  |
| 20a | Social security benefits 20a 15,849,516                                                                     | 20b | 11,608,818 |
| 21  | Other income. List type and amount (see page 29)                                                            | 21  | 5,567,419  |
| 22  | Add the amounts in the far right column for lines 7 through 21. This is your total income ▶                 | 22  | 83,528,441 |

**Adjusted Gross Income**

|     |                                                                                                                              |     |            |
|-----|------------------------------------------------------------------------------------------------------------------------------|-----|------------|
| 23  | Archer MSA deduction. Attach Form 8853                                                                                       | 23  | 18,668     |
| 24  | Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ | 24  | 120,468    |
| 25  | Health savings account deduction. Attach Form 8889                                                                           | 25  | 358,968    |
| 26  | Moving expenses. Attach Form 3903                                                                                            | 26  | 1,082,576  |
| 27  | One-half of self-employment tax. Attach Schedule SE                                                                          | 27  | 17,074,708 |
| 28  | Self-employed SEP, SIMPLE, and qualified plans                                                                               | 28  | 1,228,299  |
| 29  | Self-employed health insurance deduction (see page 29)                                                                       | 29  | 3,804,190  |
| 30  | Penalty on early withdrawal of savings                                                                                       | 30  | 937,879    |
| 31a | Alimony paid b Recipient's SSN ▶                                                                                             | 31a | 585,286    |
| 32  | IRA deduction (see page 31)                                                                                                  | 32  | 2,794,816  |
| 33  | Student loan interest deduction (see page 33)                                                                                | 33  | 5,871,728  |
| 34  | Jury duty pay you gave to your employer                                                                                      | 34  | 46,982     |
| 35  | Domestic production activities deduction. Attach Form 8903                                                                   | 35  | 421,128    |
| 36  | Add lines 23 through 31a and 32 through 35                                                                                   | 36  | 30,055,782 |
| 37  | Subtract line 36 from line 22. This is your adjusted gross income ▶                                                          | 37  | 83,805,545 |

21 Net operat. loss = 916,899  
21 Stock options = 10,468  
21 For. earn. inc. excl. = 329,264  
21 Gambling inc. = 1,871,292  
23 Educ Exp. = 2,833,329

35 Tuition & Fees = 3,424,445  
36 Housing ded. = 3,942  
36 Other adj. = 137,296

## NUMBER OF RETURNS FILED FOR SELECTED LINES

Form 1040 (2006)

A = 13,809,725

B = 5,694,241

C = 185,240

D = 61,649

Page 2

**Tax and Credits****Standard Deduction for—**

• People who checked any box on line 39a or 39b or who can be claimed as a dependent, see page 34.

• All others:

Single or Married filing separately, \$5,150

Married filing jointly or Qualifying widow(er), \$10,300

Head of household, \$7,550

|            |                                                                                                                                                                                                                                                                                                              |           |                                                                |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------------------------------------------------------------|
| <b>38</b>  | Amount from line 37 (adjusted gross income)                                                                                                                                                                                                                                                                  | <b>38</b> |                                                                |
| <b>39a</b> | Check if: <input type="checkbox"/> <b>A</b> You were born before January 2, 1942, <input type="checkbox"/> <b>C</b> Blind. <input type="checkbox"/> <b>B</b> Spouse was born before January 2, 1942, <input type="checkbox"/> <b>D</b> Blind. <b>Total boxes checked</b> <input type="checkbox"/> <b>39a</b> |           | Basic stand. ded. = 32,885,371<br>Add. stand. ded. = 6,871,801 |
| <b>b</b>   | If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here <input type="checkbox"/> <b>39b</b>                                                                                                                                                                 |           |                                                                |
| <b>40</b>  | <b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> (see left margin) <b>551,116</b>                                                                                                                                                                                              | <b>40</b> | 49,123,555                                                     |
| <b>41</b>  | Subtract line 40 from line 38                                                                                                                                                                                                                                                                                | <b>41</b> | 75,687,166                                                     |
| <b>42</b>  | If line 38 is over \$112,875, or you provided housing to a person displaced by Hurricane Katrina, see page 36. Otherwise, multiply \$3,300 by the total number of exemptions claimed on line 6d                                                                                                              | <b>42</b> | 80,979,960                                                     |
| <b>43</b>  | <b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-                                                                                                                                                                                                             | <b>43</b> | 69,230,709                                                     |
| <b>44</b>  | <b>Tax</b> (see page 36). Check if any tax is from: <b>a</b> <input type="checkbox"/> Form(s) 8814 <b>b</b> <input type="checkbox"/> Form 4972                                                                                                                                                               |           | 69,232,109                                                     |
| <b>45</b>  | <b>Alternative minimum tax</b> (see page 39). Attach Form 6251                                                                                                                                                                                                                                               | <b>45</b> | 3,965,915                                                      |
| <b>46</b>  | Add lines 44 and 45                                                                                                                                                                                                                                                                                          | <b>46</b> | 69,261,590                                                     |
| <b>47</b>  | Foreign tax credit. Attach Form 1116 if required                                                                                                                                                                                                                                                             | <b>47</b> | 6,418,317                                                      |
| <b>48</b>  | Credit for child and dependent care expenses. Attach Form 2441                                                                                                                                                                                                                                               | <b>48</b> | 4,637,434                                                      |
| <b>49</b>  | Credit for the elderly or the disabled. Attach Schedule R                                                                                                                                                                                                                                                    | <b>49</b> | 42,938                                                         |
| <b>50</b>  | Education credits. Attach Form 8863                                                                                                                                                                                                                                                                          | <b>50</b> | 4,936,335                                                      |
| <b>51</b>  | Retirement savings contributions credit. Attach Form 8880                                                                                                                                                                                                                                                    | <b>51</b> | 2,451,651                                                      |
| <b>52</b>  | Residential energy credits. Attach Form 5695                                                                                                                                                                                                                                                                 | <b>52</b> | 4,344,189                                                      |
| <b>53</b>  | Child tax credit (see page 42). Attach Form 8901 if required                                                                                                                                                                                                                                                 | <b>53</b> | 16,667,691                                                     |
| <b>54</b>  | Credits from: <b>a</b> <input type="checkbox"/> Form 8396 <b>b</b> <input type="checkbox"/> Form 8839 <b>c</b> <input type="checkbox"/> Form 8859                                                                                                                                                            | <b>54</b> |                                                                |
| <b>55</b>  | Other credits: <b>a</b> <input type="checkbox"/> Form 3800 <b>b</b> <input type="checkbox"/> Form 8801 <b>c</b> <input type="checkbox"/> Form                                                                                                                                                                | <b>55</b> |                                                                |
| <b>56</b>  | Add lines 47 through 55. These are your <b>total credits</b>                                                                                                                                                                                                                                                 | <b>56</b> | 30,912,367                                                     |
| <b>57</b>  | Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-                                                                                                                                                                                                                                    | <b>57</b> | 63,834,096                                                     |

**Other Taxes**

|           |                                                                                                     |           |            |
|-----------|-----------------------------------------------------------------------------------------------------|-----------|------------|
| <b>58</b> | Self-employment tax. Attach Schedule SE                                                             | <b>58</b> | 17,074,708 |
| <b>59</b> | Social security and Medicare tax on tip income not reported to employer. Attach Form 4137           | <b>59</b> | 355,457    |
| <b>60</b> | Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required         | <b>60</b> | 5,148,030  |
| <b>61</b> | Advance earned income credit payments from Form(s) W-2, box 9                                       | <b>61</b> | 32,482     |
| <b>62</b> | Household employment taxes. Attach Schedule H                                                       | <b>62</b> | 225,441    |
| <b>63</b> | Add lines 57 through 62. This is your <b>total tax</b> Recapture tax = 12,536 Other taxes = 643,619 | <b>63</b> | 71,606,535 |

**Payments**

If you have a qualifying child, attach Schedule EIC.

|            |                                                                                                                                                    |            |            |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------|
| <b>64</b>  | Federal income tax withheld from Forms W-2 and 1099                                                                                                | <b>64</b>  | 69,711,953 |
| <b>65</b>  | 2006 estimated tax payments and amount applied from 2005 return                                                                                    | <b>65</b>  | 10,702,116 |
| <b>66a</b> | <b>Earned income credit (EIC)</b>                                                                                                                  | <b>66a</b> | 8,638,937  |
| <b>b</b>   | Nontaxable combat pay election <b>66b</b> 2,302                                                                                                    |            |            |
| <b>67</b>  | Excess social security and tier 1 RRTA tax withheld (see page 60)                                                                                  | <b>67</b>  | 1,440,392  |
| <b>68</b>  | Additional child tax credit. Attach Form 8812                                                                                                      | <b>68</b>  | 7,043,517  |
| <b>69</b>  | Amount paid with request for extension to file (see page 60)                                                                                       | <b>69</b>  | 1,730,150  |
| <b>70</b>  | Payments from: <b>a</b> <input type="checkbox"/> Form 2439 <b>b</b> <input type="checkbox"/> Form 4136 <b>c</b> <input type="checkbox"/> Form 8885 | <b>70</b>  |            |
| <b>71</b>  | Credit for federal telephone excise tax paid. Attach Form 8913 if required                                                                         | <b>71</b>  | 66,939,581 |
| <b>72</b>  | Add lines 64, 65, 66a, and 67 through 71. These are your <b>total payments</b>                                                                     | <b>72</b>  | 81,240,256 |

**Refund**

Direct deposit? See page 61 and fill in 74b, 74c, and 74d, or Form 8888.

|            |                                                                                                                   |            |                                                                          |
|------------|-------------------------------------------------------------------------------------------------------------------|------------|--------------------------------------------------------------------------|
| <b>73</b>  | If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you <b>overpaid</b>            | <b>73</b>  | 60,261,651                                                               |
| <b>74a</b> | Amount of line 73 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/> | <b>74a</b> | 57,425,899                                                               |
| <b>b</b>   | Routing number                                                                                                    | <b>c</b>   | Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings |
| <b>d</b>   | Account number                                                                                                    |            |                                                                          |
| <b>75</b>  | Amount of line 73 you want <b>applied to your 2007 estimated tax</b>                                              | <b>75</b>  | 3,878,519                                                                |

**Amount You Owe**

|           |                                                                                              |           |            |
|-----------|----------------------------------------------------------------------------------------------|-----------|------------|
| <b>76</b> | <b>Amount you owe.</b> Subtract line 72 from line 63. For details on how to pay, see page 62 | <b>76</b> | 22,281,355 |
| <b>77</b> | Estimated tax penalty (see page 62)                                                          | <b>77</b> | 6,117,431  |

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see page 63)? ☐ **Yes**. Complete the following. ☐ **No**

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

**Sign Here**

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

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

|                                                               |      |                     |                      |
|---------------------------------------------------------------|------|---------------------|----------------------|
| Your signature                                                | Date | Your occupation     | Daytime phone number |
| Spouse's signature. If a joint return, <b>both</b> must sign. | Date | Spouse's occupation |                      |

**Paid Preparer's Use Only**

|                                                                |            |           |                                                 |                        |
|----------------------------------------------------------------|------------|-----------|-------------------------------------------------|------------------------|
| Preparer's signature                                           | 54,778,865 | Date      | Check if self-employed <input type="checkbox"/> | Preparer's SSN or PTIN |
| Firm's name (or yours if self-employed), address, and ZIP code |            | EIN       |                                                 |                        |
|                                                                |            | Phone no. |                                                 |                        |

## NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **1040** Department of the Treasury—Internal Revenue Service **2006** (99) IRS Use Only—Do not write or staple in this space.

**Label**

(See instructions on page 16.)  
**Use the IRS label.** Otherwise, please print or type.

**Presidential****Election Campaign**

For the year Jan. 1–Dec. 31, 2006, or other tax year beginning \_\_\_\_\_, 2006, ending \_\_\_\_\_, 20

Your first name and initial \_\_\_\_\_ Last name \_\_\_\_\_  
Electronically Filed Returns = 80,095,643

If a joint return, spouse's first name and initial \_\_\_\_\_ Last name \_\_\_\_\_  
1040's E-filed = 43,470,129

Home address (number and street). If you have a P.O. box, see page 16. \_\_\_\_\_ Apt. no. \_\_\_\_\_  
1040A's E-filed = 23,888,067

City, town or post office, state, and ZIP code. If you have a foreign address, see page 16. \_\_\_\_\_  
^Includes 145,972 1040EZ-T returns 1040EZ's E-filed = ^12,737,447

OMB No. 1545-0074

**Your social security number**

80,095,643

**Spouse's social security number**

31,375,658

▲ You must enter your SSN(s) above. ▲

Checking a box below will not  
Y = \*3,320,740 Y = \*4,809,513

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 16) ☐ **You** ☐ **Spouse**

**Filing Status**

32,818,809 1 ☐ Single 15,851,720 4 ☐ Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

30,290,843 2 ☐ Married filing jointly (even if only one had income)

Check only one box. 1,084,815 3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶ 49,456 5 ☐ Qualifying widow(er) with dependent child (see page 17)

**Exemptions**

75,883,756 6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a. Exem. = 106,178,601

30,295,845 b ☐ **Spouse** No. of children ☐ **lived with you due to death or separation** (see page 20) Exem. = 56,777,582

c **Dependents:**

| (1) First name Last name | (2) Dependent's social security number | (3) Dependent's relationship to you | (4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 19) |
|--------------------------|----------------------------------------|-------------------------------------|------------------------------------------------------------------------------------------------|
| CHILDREN AT HOME         | 32,042,380                             | 56,777,582                          | 26,024,567                                                                                     |
| CHILDREN AWAY FROM HOME  | 370,714                                | 457,055                             | 16,584,842                                                                                     |
| PARENTS                  | 1,570,573                              | 1,812,389                           | 5,244,760                                                                                      |
| OTHER DEPENDENTS         | 3,909,123                              | 5,228,978                           | 1,378,594                                                                                      |

d Total number of exemptions claimed 75,883,756 170,454,606 Qual. Child, not depen. = 5,037

Add n Total Return = 75,883,756 lines a Total Exem = 170,454,606

**Income**

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

If you did not get a W-2, see page 23.

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

|     |                                                                                                             |     |            |
|-----|-------------------------------------------------------------------------------------------------------------|-----|------------|
| 7   | Wages, salaries, tips, etc. Attach Form(s) W-2                                                              | 7   | 71,138,142 |
| 8a  | Taxable interest. Attach Schedule B if required                                                             | 8a  | 32,049,243 |
| b   | Tax-exempt interest. Do not include on line 8a                                                              | 8b  | 2,644,454  |
| 9a  | Ordinary dividends. Attach Schedule B if required                                                           | 9a  | 15,397,242 |
| b   | Qualified dividends (see page 23)                                                                           | 9b  | 13,328,049 |
| 10  | Taxable refunds, credits, or offsets of state and local income taxes (see page 24)                          | 10  | 14,381,963 |
| 11  | Alimony received                                                                                            | 11  | 226,272    |
| 12  | Business income or (loss). Attach Schedule C or C-EZ 13* cap gain distrib = 2,344,909                       | 12  | 11,303,467 |
| 13  | Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/> | 13  | 10,601,670 |
| 14  | Other gains or (losses). Attach Form 4797                                                                   | 14  | 817,425    |
| 15a | IRA distributions 15a 5,029,199                                                                             | 15b | 4,691,119  |
| 16a | Pensions and annuities 16a 13,761,122                                                                       | 16b | 12,338,163 |
| 17  | Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E                 | 17  | 7,330,113  |
| 18  | Farm income or (loss). Attach Schedule F                                                                    | 18  | 992,276    |
| 19  | Unemployment compensation                                                                                   | 19  | 4,984,943  |
| 20a | Social security benefits 20a 9,660,570                                                                      | 20b | 6,324,556  |
| 21  | Other income. List type and amount (see page 29)                                                            | 21  | 3,330,538  |
| 22  | Add the amounts in the far right column for lines 7 through 21. This is your <b>total income</b> ▶          | 22  | 79,763,456 |

**Adjusted Gross Income**

|     |                                                                                                                              |     |            |
|-----|------------------------------------------------------------------------------------------------------------------------------|-----|------------|
| 23  | Archer MSA deduction. Attach Form 8853                                                                                       | 23  | 8,787      |
| 24  | Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ | 24  | 70,929     |
| 25  | Health savings account deduction. Attach Form 8889                                                                           | 25  | 186,818    |
| 26  | Moving expenses. Attach Form 3903                                                                                            | 26  | 722,918    |
| 27  | One-half of self-employment tax. Attach Schedule SE                                                                          | 27  | 8,368,917  |
| 28  | Self-employed SEP, SIMPLE, and qualified plans                                                                               | 28  | 523,753    |
| 29  | Self-employed health insurance deduction (see page 29)                                                                       | 29  | 1,700,853  |
| 30  | Penalty on early withdrawal of savings                                                                                       | 30  | 603,827    |
| 31a | Alimony paid b Recipient's SSN ▶                                                                                             | 31a | 314,817    |
| 32  | IRA deduction (see page 31)                                                                                                  | 32  | 1,654,031  |
| 33  | Student loan interest deduction (see page 33)                                                                                | 33  | 5,970,363  |
| 34  | Jury duty pay you gave to your employer                                                                                      | 34  | 16,314     |
| 35  | Domestic production activities deduction. Attach Form 8903                                                                   | 35  | 187,709    |
| 36  | Add lines 23 through 31a and 32 through 35                                                                                   | 36  | 19,214,208 |
| 37  | Subtract line 36 from line 22. This is your <b>adjusted gross income</b> ▶                                                   | 37  | 80,095,643 |

21 Net operat. loss = 408,065  
21 Stock options = 5,324  
21 For. earn. inc. excl. = 60,474  
21 Gambling inc. = 1,027,661  
23 Educator Exp. = 2,044,801  
35 Tuition & Fees ded. = 2,555,365  
36 For. housing ded. = 956  
36 Other adj. = 69,728

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 80.

Cat. No. 11320B

Form **1040** (2006)

\* Number of returns with one election yes box checked

\*\* Number of returns with both yes boxes checked

## NUMBER OF RETURNS FILED FOR SELECTED LINES

Form 1040 (2006)

A = 7,982,271

B = 3,083,324

C = 135,730

D = 49,608

Page 2

**Tax and Credits****Standard Deduction for—**

• People who checked any box on line 39a or 39b or who can be claimed as a dependent, see page 34.

• All others:

Single or Married filing separately, \$5,150

Married filing jointly or Qualifying widow(er), \$10,300

Head of household, \$7,550

|            |                                                                                                                                                                                                                                                                                             |            |                                                                |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|----------------------------------------------------------------|
| <b>38</b>  | Amount from line 37 (adjusted gross income)                                                                                                                                                                                                                                                 | <b>38</b>  |                                                                |
| <b>39a</b> | Check if:<br><input type="checkbox"/> <b>A</b> You were born before January 2, 1942,<br><input type="checkbox"/> <b>B</b> Blind.<br><input type="checkbox"/> <b>C</b> Spouse was born before January 2, 1942,<br><input type="checkbox"/> <b>D</b> Blind.<br>Total boxes checked <b>39a</b> |            | Basic stand. ded. = 50,325,659<br>Add. stand. ded. = 4,962,754 |
| <b>b</b>   | If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here <b>39b</b>                                                                                                                                                                         |            |                                                                |
| <b>40</b>  | Itemized deductions (from Schedule A) or your standard deduction (see left margin)                                                                                                                                                                                                          | <b>40</b>  | 28,814,733                                                     |
| <b>41</b>  | Subtract line 40 from line 38                                                                                                                                                                                                                                                               | <b>41</b>  | 71,781,676                                                     |
| <b>42</b>  | If line 38 is over \$112,875, or you provided housing to a person displaced by Hurricane Katrina, see page 36. Otherwise, multiply \$3,300 by the total number of exemptions claimed on line 6d                                                                                             | <b>42</b>  | 75,883,744                                                     |
| <b>43</b>  | Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-                                                                                                                                                                                                   | <b>43</b>  | 62,597,151                                                     |
| <b>44</b>  | Tax (see page 36). Check if any tax is from: <b>a</b> <input type="checkbox"/> Form(s) 8814 <b>b</b> <input type="checkbox"/> Form 4972                                                                                                                                                     | <b>44</b>  | 62,604,956                                                     |
| <b>45</b>  | Alternative minimum tax (see page 39). Attach Form 6251                                                                                                                                                                                                                                     | <b>45</b>  | 1,908,315                                                      |
| <b>46</b>  | Add lines 44 and 45                                                                                                                                                                                                                                                                         | <b>46</b>  | 62,616,703                                                     |
| <b>47</b>  | Foreign tax credit. Attach Form 1116 if required                                                                                                                                                                                                                                            | <b>47</b>  | 2,824,447                                                      |
| <b>48</b>  | Credit for child and dependent care expenses. Attach Form 2441                                                                                                                                                                                                                              | <b>48</b>  | 4,861,361                                                      |
| <b>49</b>  | Credit for the elderly or the disabled. Attach Schedule R                                                                                                                                                                                                                                   | <b>49</b>  | 46,958                                                         |
| <b>50</b>  | Education credits. Attach Form 8863                                                                                                                                                                                                                                                         | <b>50</b>  | 5,378,713                                                      |
| <b>51</b>  | Retirement savings contributions credit. Attach Form 8880                                                                                                                                                                                                                                   | <b>51</b>  | 3,981,060                                                      |
| <b>52</b>  | Residential energy credits. Attach Form 5695                                                                                                                                                                                                                                                | <b>52</b>  | 2,886,564                                                      |
| <b>53</b>  | Child tax credit (see page 42). Attach Form 8901 if required                                                                                                                                                                                                                                | <b>53</b>  | 18,633,586                                                     |
| <b>54</b>  | Credits from: <b>a</b> <input type="checkbox"/> Form 8396 <b>b</b> <input type="checkbox"/> Form 8839 <b>c</b> <input type="checkbox"/> Form 8859                                                                                                                                           | <b>54</b>  |                                                                |
| <b>55</b>  | Other credits: <b>a</b> <input type="checkbox"/> Form 3800 <b>b</b> <input type="checkbox"/> Form 8801 <b>c</b> <input type="checkbox"/> Form                                                                                                                                               | <b>55</b>  |                                                                |
| <b>56</b>  | Add lines 47 through 55. These are your total credits                                                                                                                                                                                                                                       | <b>56</b>  | 29,829,333                                                     |
| <b>57</b>  | Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-                                                                                                                                                                                                                   | <b>57</b>  | 53,325,128                                                     |
| <b>58</b>  | Self-employment tax. Attach Schedule SE                                                                                                                                                                                                                                                     | <b>58</b>  | 8,368,917                                                      |
| <b>59</b>  | Social security and Medicare tax on tip income not reported to employer. Attach Form 4137                                                                                                                                                                                                   | <b>59</b>  | 223,793                                                        |
| <b>60</b>  | Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required                                                                                                                                                                                                 | <b>60</b>  | 3,474,948                                                      |
| <b>61</b>  | Advance earned income credit payments from Form(s) W-2, box 9                                                                                                                                                                                                                               | <b>61</b>  | 103,176                                                        |
| <b>62</b>  | Household employment taxes. Attach Schedule H                                                                                                                                                                                                                                               | <b>62</b>  | 66,565                                                         |
| <b>63</b>  | Add lines 57 through 62. This is your total tax. Recapture tax = 5,062. Other taxes = 393,713                                                                                                                                                                                               | <b>63</b>  | 57,672,259                                                     |
| <b>64</b>  | Federal income tax withheld from Forms W-2 and 1099                                                                                                                                                                                                                                         | <b>64</b>  | 72,937,420                                                     |
| <b>65</b>  | 2006 estimated tax payments and amount applied from 2005 return                                                                                                                                                                                                                             | <b>65</b>  | 4,666,369                                                      |
| <b>66a</b> | Earned income credit (EIC)                                                                                                                                                                                                                                                                  | <b>66a</b> | 17,791,995                                                     |
| <b>b</b>   | Nontaxable combat pay election <b>66b</b> 7,036                                                                                                                                                                                                                                             |            |                                                                |
| <b>67</b>  | Excess social security and tier 1 RRTA tax withheld (see page 60)                                                                                                                                                                                                                           | <b>67</b>  | 817,465                                                        |
| <b>68</b>  | Additional child tax credit. Attach Form 8812                                                                                                                                                                                                                                               | <b>68</b>  | 12,040,511                                                     |
| <b>69</b>  | Amount paid with request for extension to file (see page 60)                                                                                                                                                                                                                                | <b>69</b>  | 532,913                                                        |
| <b>70</b>  | Payments from: <b>a</b> <input type="checkbox"/> Form 2439 <b>b</b> <input type="checkbox"/> Form 4136 <b>c</b> <input type="checkbox"/> Form 8885                                                                                                                                          | <b>70</b>  |                                                                |
| <b>71</b>  | Credit for federal telephone excise tax paid. Attach Form 8913 if required                                                                                                                                                                                                                  | <b>71</b>  | 62,782,947                                                     |
| <b>72</b>  | Add lines 64, 65, 66a, and 67 through 71. These are your total payments                                                                                                                                                                                                                     | <b>72</b>  | 79,431,440                                                     |
| <b>73</b>  | If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you overpaid                                                                                                                                                                                             | <b>73</b>  | 69,515,899                                                     |
| <b>74a</b> | Amount of line 73 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>                                                                                                                                                                                   | <b>74a</b> | 68,415,890                                                     |
| <b>b</b>   | Routing number                                                                                                                                                                                                                                                                              |            |                                                                |
| <b>d</b>   | Account number                                                                                                                                                                                                                                                                              |            |                                                                |
| <b>75</b>  | Amount of line 73 you want applied to your 2007 estimated tax                                                                                                                                                                                                                               | <b>75</b>  | 1,591,458                                                      |
| <b>76</b>  | Amount you owe. Subtract line 72 from line 63. For details on how to pay, see page 62                                                                                                                                                                                                       | <b>76</b>  | 10,214,279                                                     |
| <b>77</b>  | Estimated tax penalty (see page 62)                                                                                                                                                                                                                                                         | <b>77</b>  | 2,714,832                                                      |

**Payments**

If you have a qualifying child, attach Schedule EIC.

**Refund**

Direct deposit? See page 61 and fill in 74b, 74c, and 74d, or Form 8888.

**Amount You Owe****Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see page 63)? ☐ Yes. Complete the following. ☐ No

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

**Sign Here**

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

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

**Paid Preparer's Use Only**

|                                                                |            |           |                                                 |                        |
|----------------------------------------------------------------|------------|-----------|-------------------------------------------------|------------------------|
| Preparer's signature                                           | 54,271,543 | Date      | Check if self-employed <input type="checkbox"/> | Preparer's SSN or PTIN |
| Firm's name (or yours if self-employed), address, and ZIP code |            | EIN       |                                                 |                        |
|                                                                |            | Phone no. | ( )                                             |                        |

## NUMBER OF RETURNS FILED FOR SELECTED LINES

Form

Department of the Treasury—Internal Revenue Service

**1040A****U.S. Individual Income Tax Return**

(99)

**2006**

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

**Label**

(See page 18.)

**Use the IRS label.**

Otherwise, please print or type.

**Presidential****Election Campaign**

Your first name and initial

Last name

OMB No. 1545-0074

**Your social security number**

32,018,556

**Spouse's social security number**

9,637,768

▲ You must enter your SSN(s) above. ▲

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

Last name

Total Forms Filed Electronically = 23,888,067

Home address (number and street). If you have a P.O. box, see page 18.

Apt. no.

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

Single = 10,570,876

Joint = 8,923,316

Checking a box below will not  
Y = \*1,128,900 Y = \*\*869,344

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 18)

You Spouse

**Filing status**

Check only one box.

10,570,876 1

Single

11,780,711 4

Head of household (with qualifying person). (See page 19.)

8,923,316 2

Married filing jointly (even if only one had income)

If the qualifying person is a child but not your dependent,

714,452 3

Married filing separately. Enter spouse's SSN above and

enter this child's name here. ▶

29,202 5

Qualifying widow(er) with dependent child (see page 20)

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

= 31,259,009 box 6a.

b ☐ **Spouse** = 8,938,609**c Dependents:**

(1) First name Last name

(2) Dependent's social security number

(3) Dependent's relationship to you

(4) ☒ If qualifying child for child tax credit (see page 21)

CHILDREN AT HOME

16,138,972

27,227,096

14,361,221

CHILDREN AWAY FROM HOME

186,258

252,194

8,144,106

PARENTS

1,051,614

1,257,278

2,442,655

OTHER DEPENDENTS

3,003,089

4,295,730

709,950

TOTAL DEPENDENTS

18,646,332

33,032,298

Total

Returns = 31,259,009

Exem. = 73,229,916

Qualif. child not dep. = 5,029

**Boxes checked on 6a and 6b** Exem. = 40,197,618**No. of children on 6c who:**  
• **lived with you** Exem. = 27,227,096• **did not live with you due to divorce or separation** Returns = 186,258 (see page 22) Exem. = 252,194**Dependents on 6c not entered above**Total Returns = 31,259,009  
Add numbers on lines  
Total Exem. = 73,229,916

d Total number of exemptions claimed.

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

If you did not get a W-2, see page 24.

Enclose, but do not attach, any payment.

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

7 28,571,208

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

8a 8,078,402

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

8b 150,054

9a Ordinary dividends. Attach Schedule 1 if required.

9a 2,813,822

b Qualified dividends (see page 25).

9b 2,057,414

10 Capital gain distributions (see page 25).

10 856,747

11a IRA

distributions.

11a 1,489,446

11b Taxable amount (see page 25).

11b 1,418,696

12a Pensions and

annuities.

12a 4,807,281

12b Taxable amount (see page 26).

12b 4,517,140

13 Unemployment compensation, Alaska Permanent Fund dividends, and jury duty pay.

Other Income = 423,680

13 2,096,234

14a Social security

benefits.

14a 4,759,848

14b Taxable amount (see page 28).

14b 2,140,366

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

15 31,872,567

**Adjusted gross income**

16 Penalty on early withdrawal of savings (see page 28).

16 226,291

17 IRA deduction (see page 28).

17 435,715

18 Student loan interest deduction (see page 31).

18 2,669,171

Educator Expenses = 333,602

19 Jury duty pay you gave your employer (see page 31).

19 10,277

Tuition &amp; Fees Ded. = 591,382

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

20 3,924,742

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

21 32,018,556

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

Cat. No. 11327A

Form **1040A** (2006)

\* Number of returns with one election yes box checked

\*\* Number of returns with both yes boxes checked



## NUMBER OF RETURNS FILED FOR SELECTED LINES

Department of the Treasury—Internal Revenue Service

Form

**1040EZ****Income Tax Return for Single and  
Joint Filers With No Dependents (99) 2006**

OMB No. 1545-0074

**Label**

(See page 11.)

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

Your first name and initial

Last name

Total Forms Filed = \*22,570,653

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

Last name

\*Includes 742,859 1040EZ-T returns

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

Apt. no.

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

Single = 21,082,504

Joint = 1,488,149

**Your social security number**

22,570,653

**Spouse's social security number**

1,488,149

▲ You **must** enter  
your SSN(s) above. ▲Checking a box below will not  
change your tax or refund.

Y = \*1,137,616 Y = \*\*135,928

Check here if you, or your spouse if a joint return, want \$3 to go to this fund . . . . ☐ **You** ☐ **Spouse****Income****Attach  
Form(s) W-2  
here.**Enclose, but  
do not attach,  
any payment.

|          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |          |            |
|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|------------|
| <b>1</b> | Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.                                                                                                                                                                                                                                                                                                                                                                             | <b>1</b> | 21,739,854 |
| <b>2</b> | Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ. Tax exempt interest = 1,998                                                                                                                                                                                                                                                                                                                                                                            | <b>2</b> | 3,191,829  |
| <b>3</b> | Unemployment compensation and Alaska Permanent Fund dividends (see page 13). Other net income or loss = 185,853                                                                                                                                                                                                                                                                                                                                                                    | <b>3</b> | 1,034,960  |
| <b>4</b> | Add lines 1, 2, and 3. This is your <b>adjusted gross income</b> . Total income = 21,827,794                                                                                                                                                                                                                                                                                                                                                                                       | <b>4</b> | 22,570,653 |
| <b>5</b> | 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.<br><input type="checkbox"/> <b>You</b> <input type="checkbox"/> <b>Spouse</b> You boxes checked = 6,412,627<br>If no one can claim you (or your spouse if a joint return), enter \$8,450 if <b>single</b> ;<br>\$16,900 if <b>married filing jointly</b> . See back for explanation. Total Exemptions = 17,645,175 | <b>5</b> | 16,159,025 |
| <b>6</b> | Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your <b>taxable income</b> .                                                                                                                                                                                                                                                                                                                                                                      | <b>6</b> | 16,434,834 |

**Payments  
and tax**

|           |                                                                                                                                                                     |           |            |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------|
| <b>7</b>  | Federal income tax withheld from box 2 of your Form(s) W-2.                                                                                                         | <b>7</b>  | 21,264,957 |
| <b>8a</b> | <b>Earned income credit (EIC).</b>                                                                                                                                  | <b>8a</b> | 2,112,545  |
| <b>b</b>  | Nontaxable combat pay election. 8b 0                                                                                                                                |           |            |
| <b>9</b>  | Credit for federal telephone excise tax paid. Attach Form 8913 if required.                                                                                         | <b>9</b>  | 8,326,336  |
| <b>10</b> | Add lines 7, 8a, and 9. These are your <b>total payments</b> . Excess FICA / RRTA = 1,015 F4868 payment = 8,647                                                     | <b>10</b> | 22,236,760 |
| <b>11</b> | <b>Tax.</b> Use the amount on <b>line 6 above</b> to find your tax in the tax table on pages 24–32 of the booklet. Then, enter the tax from the table on this line. | <b>11</b> | 14,722,183 |

**Refund**Have it directly  
deposited! See  
page 18 and fill  
in 12b, 12c,  
and 12d or  
Form 8888.

|            |                                                                                                                                                              |            |                                                                          |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--------------------------------------------------------------------------|
| <b>12a</b> | If line 10 is larger than line 11, subtract line 11 from line 10. This is your <b>refund</b> . If Form 8888 is attached, check here <input type="checkbox"/> | <b>12a</b> | 20,723,885                                                               |
| <b>b</b>   | Routing number <input type="text"/>                                                                                                                          | <b>c</b>   | Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings |
| <b>d</b>   | Account number <input type="text"/>                                                                                                                          |            |                                                                          |

**Amount  
you owe**

|           |                                                                                                                                               |           |           |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|
| <b>13</b> | If line 11 is larger than line 10, subtract line 10 from line 11. This is the <b>amount you owe</b> . For details on how to pay, see page 19. | <b>13</b> | 1,619,869 |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|

**Third party  
designee**Do you want to allow another person to discuss this return with the IRS (see page 20)? ☐ **Yes**. Complete the following. ☐ **No**

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

**Sign  
here**Joint return?  
See page 11.  
Keep a copy  
for your  
records.

|                                                                                                                                                                                                                                                                                                                                                        |                     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge. |                     |
| Your signature                                                                                                                                                                                                                                                                                                                                         | Date                |
| Spouse's signature. If a joint return, <b>both</b> must sign.                                                                                                                                                                                                                                                                                          | Date                |
| Your occupation                                                                                                                                                                                                                                                                                                                                        | Spouse's occupation |
| Daytime phone number ( )                                                                                                                                                                                                                                                                                                                               |                     |

**Paid  
preparer's  
use only**

|                                                                |      |                                                 |                        |
|----------------------------------------------------------------|------|-------------------------------------------------|------------------------|
| Preparer's signature                                           | Date | Check if self-employed <input type="checkbox"/> | Preparer's SSN or PTIN |
| Firm's name (or yours if self-employed), address, and ZIP code | EIN  | Phone no.                                       |                        |

Name(s) shown on Form 1040A

Total Schedules Filed = 2,324,309

**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

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

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

Amount

|                                                                                                         |   |           |  |
|---------------------------------------------------------------------------------------------------------|---|-----------|--|
|                                                                                                         | 1 |           |  |
|                                                                                                         |   |           |  |
|                                                                                                         |   |           |  |
|                                                                                                         |   |           |  |
|                                                                                                         |   |           |  |
|                                                                                                         |   |           |  |
|                                                                                                         |   |           |  |
|                                                                                                         |   |           |  |
|                                                                                                         |   |           |  |
|                                                                                                         |   |           |  |
|                                                                                                         |   |           |  |
|                                                                                                         |   |           |  |
| <b>2</b> Add the amounts on line 1.                                                                     | 2 | 2,243,806 |  |
| <b>3</b> Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815. | 3 |           |  |
| <b>4</b> Subtract line 3 from line 2. Enter the result here and on Form 1040A, line 8a.                 | 4 |           |  |

## Part II

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

## Ordinary dividends

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

- 5** List name of payer.

Amount

|                                                                                      |          |         |  |
|--------------------------------------------------------------------------------------|----------|---------|--|
|                                                                                      | 5        |         |  |
|                                                                                      |          |         |  |
|                                                                                      |          |         |  |
|                                                                                      |          |         |  |
|                                                                                      |          |         |  |
|                                                                                      |          |         |  |
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|                                                                                      |          |         |  |
|                                                                                      |          |         |  |
|                                                                                      |          |         |  |
|                                                                                      |          |         |  |
|                                                                                      |          |         |  |
|                                                                                      |          |         |  |
|                                                                                      |          |         |  |
|                                                                                      |          |         |  |
| <b>6</b> Add the amounts on line 5. Enter the total here and on Form 1040A, line 9a. | <b>6</b> | 927,976 |  |

## NUMBER OF RETURNS FILED FOR SELECTED LINES

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

Department of the Treasury—Internal Revenue Service

**Child and Dependent Care**  
**Expenses for Form 1040A Filers** (99) **2006**

OMB No. 1545-0074

Name(s) shown on Form 1040A

Total Schedules Filed = 2,074,518

Your social security number

**Before you begin:** You need to understand the following terms. See **Definitions** on page 1 of the separate instructions.• **Dependent care benefits**• **Qualifying person(s)**• **Qualified expenses****Part I****Persons or organizations who provided the care**

| 1 | (a) Care provider's name | (b) Address (number, street, apt. no., city, state, and ZIP code) | (c) Identifying number (SSN or EIN) | (d) Amount paid (see instructions) |
|---|--------------------------|-------------------------------------------------------------------|-------------------------------------|------------------------------------|
|   |                          |                                                                   |                                     |                                    |
|   |                          |                                                                   |                                     | 2,074,518                          |

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

You **must** complete this part.

Did you receive dependent care benefits?

No

Complete only Part II below.

Yes

Complete Part III on the back next.

**Caution.** If the care was provided in your home, you may owe employment taxes. If you do, you must use Form 1040. See **Schedule H** and its instructions for details.**Part II****Credit for child and dependent care expenses****2** Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

| (a) Qualifying person's name |      | (b) Qualifying person's social security number | (c) Qualified expenses you incurred and paid in 2006 for the person listed in column (a) |
|------------------------------|------|------------------------------------------------|------------------------------------------------------------------------------------------|
| First                        | Last |                                                |                                                                                          |
|                              |      |                                                | 2,049,889                                                                                |
|                              |      |                                                | 608,662                                                                                  |

**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 27.

3 2,024,144

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

4 2,072,861

**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.

5 537,853

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

6 2,021,148

**7** Enter the amount from Form 1040A, line 22. 7**8** Enter on line 8 the decimal amount shown below that applies to the amount on line 7.

If line 7 is:

| Over | But not over | Decimal amount is |
|------|--------------|-------------------|
|------|--------------|-------------------|

|               |     |
|---------------|-----|
| \$0—15,000    | .35 |
| 15,000—17,000 | .34 |
| 17,000—19,000 | .33 |
| 19,000—21,000 | .32 |
| 21,000—23,000 | .31 |
| 23,000—25,000 | .30 |
| 25,000—27,000 | .29 |
| 27,000—29,000 | .28 |

If line 7 is:

| Over | But not over | Decimal amount is |
|------|--------------|-------------------|
|------|--------------|-------------------|

|                 |     |
|-----------------|-----|
| \$29,000—31,000 | .27 |
| 31,000—33,000   | .26 |
| 33,000—35,000   | .25 |
| 35,000—37,000   | .24 |
| 37,000—39,000   | .23 |
| 39,000—41,000   | .22 |
| 41,000—43,000   | .21 |
| 43,000—No limit | .20 |

8 × .

**9** Multiply **line 6** by the decimal amount on line 8. If you paid 2005 expenses in 2006, see the instructions.

9 current yr. - 2,021,148

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

10

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

11 Total credit -1,829,357

## 2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

Schedule 2 (Form 1040A) 2006

NUMBER OF RETURNS FILED FOR SELECTED LINES

Page **2****Part III****Dependent care benefits**

|                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                     |      |           |
|---------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-----------|
| <b>12</b>                                                                 | Enter the total amount of <b>dependent care benefits</b> you received for 2006. This amount should be shown in box 10 of your Form(s) W-2. <b>Do not</b> include amounts that were reported to you as wages in box 1 of Form(s) W-2.                                                                                                                                                                | 12   | 101,970   |
| <b>13</b>                                                                 | Enter the amount, if any, you carried over from 2005 and used in 2006 during the grace period. See the instructions.                                                                                                                                                                                                                                                                                | 13   |           |
| <b>14</b>                                                                 | Enter the amount, if any, you forfeited or carried forward to 2007. See the instructions.                                                                                                                                                                                                                                                                                                           | 14 ( | )         |
| <b>15</b>                                                                 | Combine lines 12 through 14. See the instructions.                                                                                                                                                                                                                                                                                                                                                  | 15   |           |
| <b>16</b>                                                                 | Enter the total amount of <b>qualified expenses</b> incurred in 2006 for the care of the qualifying person(s).                                                                                                                                                                                                                                                                                      | 16   | 105,376   |
| <b>17</b>                                                                 | Enter the <b>smaller</b> of line 15 or 16.                                                                                                                                                                                                                                                                                                                                                          | 17   |           |
| <b>18</b>                                                                 | Enter your <b>earned income</b> . See the instructions.                                                                                                                                                                                                                                                                                                                                             | 18   | 2,072,861 |
| <b>19</b>                                                                 | Enter the amount shown below that applies to you.<br><ul style="list-style-type: none"> <li>• If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5).</li> <li>• If married filing separately, see the instructions for the amount to enter.</li> <li>• All others, enter the amount from line 18.</li> </ul> | 19   | 537,853   |
| <b>20</b>                                                                 | Enter the <b>smallest</b> of line 17, 18, or 19.                                                                                                                                                                                                                                                                                                                                                    | 20   |           |
| <b>21</b>                                                                 | <b>Excluded benefits.</b> Enter here the <b>smaller</b> of the following:<br><ul style="list-style-type: none"> <li>• The amount from line 20, or</li> <li>• \$5,000 (\$2,500 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 19).</li> </ul>                                                                                                | 21   | 78,373    |
| <b>22</b>                                                                 | <b>Taxable benefits.</b> Subtract line 21 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB."                                                                                                                                                                                                                                           | 22   | 17,980    |
| To claim the child and dependent care credit, complete lines 23–27 below. |                                                                                                                                                                                                                                                                                                                                                                                                     |      |           |
| <b>23</b>                                                                 | Enter \$3,000 (\$6,000 if two or more qualifying persons).                                                                                                                                                                                                                                                                                                                                          | 23   |           |
| <b>24</b>                                                                 | Enter the amount from line 21.                                                                                                                                                                                                                                                                                                                                                                      | 24   | 78,373    |
| <b>25</b>                                                                 | Subtract line 24 from line 23. If zero or less, <b>stop</b> . You cannot take the credit. <b>Exception.</b> If you paid 2005 expenses in 2006, see the instructions for line 9.                                                                                                                                                                                                                     | 25   |           |
| <b>26</b>                                                                 | Complete line 2 on the front of this schedule. <b>Do not</b> include in column (c) any benefits shown on line 21 above. Then, add the amounts in column (c) and enter the total here.                                                                                                                                                                                                               | 26   |           |
| <b>27</b>                                                                 | Enter the <b>smaller</b> of line 25 or 26. Also, enter this amount on line 3 on the front of this schedule and complete lines 4–11.                                                                                                                                                                                                                                                                 | 27   | 2,024,144 |

Schedule 2 (Form 1040A) 2006

## NUMBER OF RETURNS FILED FOR SELECTED LINES

**Schedule 3**  
**(Form 1040A)**

Department of the Treasury—Internal Revenue Service

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

(99)

**2006**

OMB No. 1545-0074

Name(s) shown on Form 1040A

Total Forms Filed = 213,828

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2006:

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

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



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

**Part I****If your filing status is:****And by the end of 2006:****Check only one box:****Check the box for your filing status and age**Single,  
Head of household, or  
Qualifying widow(er)1 You were 65 or older . . . . . = 213,828 . . . 1 ☐2 You were under 65 and you retired on permanent and total disability . . . . . 2 ☐3 Both spouses were 65 or older . . . . . 3 ☐4 Both spouses were under 65, but only one spouse retired on permanent and total disability . . . . . 4 ☐5 Both spouses were under 65, and both retired on permanent and total disability . . . . . 5 ☐

Married filing jointly

6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability . . . . . 6 ☐7 One spouse was 65 or older, and the other spouse was under 65 and **not** retired on permanent and total disability . . . . . 7 ☐

Married filing separately

8 You were 65 or older and you lived apart from your spouse for all of 2006 . . . . . 8 ☐9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2006 . . . . . 9 ☐**Did you check box 1, 3, 7, or 8?****Yes** → Skip Part II and complete Part III on the back.**No** → Complete Parts II and III.**Part II****Statement of permanent and total disability**Complete this part **only** if you checked box 2, 4, 5, 6, or 9 above.

- If:** 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement, **and**

- 2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2006, check this box . . . . . ☐

• If you checked this box, you do not have to get another statement for 2006.

• 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**

|                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                           |               |        |         |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|--------|---------|
| <b>10</b>                                                                                                                                                                                                                                                                                                                                                                    | <b>If you checked (in Part I):</b>                                                                                                                                                                                                                                                                                                        | <b>Enter:</b> |        |         |
|                                                                                                                                                                                                                                                                                                                                                                              | Box 1, 2, 4, or 7 . . . . .                                                                                                                                                                                                                                                                                                               | \$5,000       |        |         |
|                                                                                                                                                                                                                                                                                                                                                                              | Box 3, 5, or 6 . . . . .                                                                                                                                                                                                                                                                                                                  | \$7,500       |        |         |
|                                                                                                                                                                                                                                                                                                                                                                              | Box 8 or 9 . . . . .                                                                                                                                                                                                                                                                                                                      | \$3,750       | 10     |         |
| <div style="border: 1px solid black; padding: 5px; display: inline-block;"> <b>Did you check box 2, 4, 5, 6, or 9 in Part I?</b> </div> <div style="display: inline-block; vertical-align: top; margin-left: 10px;"> <p>— <b>Yes</b> —&gt; You <b>must</b> complete line 11.</p> <p>— <b>No</b> —&gt; Enter the amount from line 10 on line 12 and go to line 13.</p> </div> |                                                                                                                                                                                                                                                                                                                                           |               |        |         |
| <b>11</b>                                                                                                                                                                                                                                                                                                                                                                    | <b>If you checked (in Part I):</b>                                                                                                                                                                                                                                                                                                        |               |        |         |
|                                                                                                                                                                                                                                                                                                                                                                              | <ul style="list-style-type: none"> <li>Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.</li> <li>Box 2, 4, or 9, enter your taxable disability income.</li> <li>Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.</li> </ul> |               |        |         |
|                                                                                                                                                                                                                                                                                                                                                                              |  For more details on what to include on line 11, see the instructions.                                                                                                                                                                                   |               | 11     | *       |
| <b>12</b>                                                                                                                                                                                                                                                                                                                                                                    | If you completed line 11, enter the <b>smaller</b> of line 10 or line 11; <b>all others</b> , enter the amount from line 10.                                                                                                                                                                                                              |               | 12     | 119,345 |
| <b>13</b>                                                                                                                                                                                                                                                                                                                                                                    | Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2006.                                                                                                                                                                                                       |               |        |         |
|                                                                                                                                                                                                                                                                                                                                                                              | <b>a</b> Nontaxable part of social security benefits and Nontaxable part of railroad retirement benefits treated as social security (see the instructions).                                                                                                                                                                               | 13a           | 27,308 |         |
|                                                                                                                                                                                                                                                                                                                                                                              | <b>b</b> Nontaxable veterans' pensions and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see the instructions).                                                                                                                                                        | 13b           | *      |         |
|                                                                                                                                                                                                                                                                                                                                                                              | <b>c</b> Add lines 13a and 13b. (Even though these income items are not taxable, they <b>must</b> be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c.                                                                                 | 13c           | 27,708 |         |
| <b>14</b>                                                                                                                                                                                                                                                                                                                                                                    | Enter the amount from Form 1040A, line 22.                                                                                                                                                                                                                                                                                                | 14            |        |         |
| <b>15</b>                                                                                                                                                                                                                                                                                                                                                                    | <b>If you checked (in Part I):</b>                                                                                                                                                                                                                                                                                                        | <b>Enter:</b> |        |         |
|                                                                                                                                                                                                                                                                                                                                                                              | Box 1 or 2 . . . . .                                                                                                                                                                                                                                                                                                                      | \$7,500       |        |         |
|                                                                                                                                                                                                                                                                                                                                                                              | Box 3, 4, 5, 6, or 7 . . . . .                                                                                                                                                                                                                                                                                                            | \$10,000      |        |         |
|                                                                                                                                                                                                                                                                                                                                                                              | Box 8 or 9 . . . . .                                                                                                                                                                                                                                                                                                                      | \$5,000       | 15     |         |
| <b>16</b>                                                                                                                                                                                                                                                                                                                                                                    | Subtract line 15 from line 14. If zero or less, enter -0-.                                                                                                                                                                                                                                                                                |               | 16     | 83,746  |
| <b>17</b>                                                                                                                                                                                                                                                                                                                                                                    | Enter one-half of line 16.                                                                                                                                                                                                                                                                                                                |               | 17     | 83,746  |
| <b>18</b>                                                                                                                                                                                                                                                                                                                                                                    | Add lines 13c and 17.                                                                                                                                                                                                                                                                                                                     |               | 18     | 94,761  |
| <b>19</b>                                                                                                                                                                                                                                                                                                                                                                    | Subtract line 18 from line 12. If zero or less, <b>stop</b> ; you <b>cannot</b> take the credit. Otherwise, go to line 20.                                                                                                                                                                                                                |               | 19     | 111,311 |
| <b>20</b>                                                                                                                                                                                                                                                                                                                                                                    | Multiply line 19 by 15% (.15).                                                                                                                                                                                                                                                                                                            |               | 20     |         |
| <b>21</b>                                                                                                                                                                                                                                                                                                                                                                    | Enter the amount from Form 1040A, line 28, minus any amount on Form 1040A, line 29.                                                                                                                                                                                                                                                       |               | 21     |         |
| <b>22</b>                                                                                                                                                                                                                                                                                                                                                                    | <b>Credit for the elderly or the disabled.</b> Enter the <b>smaller</b> of line 20 or line 21 here and on Form 1040A, line 30.                                                                                                                                                                                                            |               | 22     | 55,323  |

## NUMBER OF RETURNS FILED FOR SELECTED LINES

**SCHEDULES A&B****(Form 1040)****Schedule A—Itemized Deductions****(Schedule B is on back)**

OMB No. 1545-0074

**2006**Attachment  
Sequence No. **07**Department of the Treasury  
Internal Revenue Service (99)▶ **Attach to Form 1040.**▶ **See Instructions for Schedules A&B (Form 1040).**

Name(s) shown on Form 1040

Your social security number

Total scheduled filed = 49,633,233

|                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |           |            |  |  |
|----------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------|--|--|
| <b>Medical and Dental Expenses</b>                       | <b>Caution.</b> Do not include expenses reimbursed or paid by others.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |           |            |  |  |
| <b>1</b>                                                 | Medical and dental expenses (see page A-1)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>1</b>  | 10,208,792 |  |  |
| <b>2</b>                                                 | Enter amount from Form 1040, line 38 <b>2</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |           |            |  |  |
| <b>3</b>                                                 | Multiply line 2 by 7.5% (.075)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>3</b>  | 10,207,311 |  |  |
| <b>4</b>                                                 | Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>4</b>  | 10,208,792 |  |  |
| <b>Taxes You Paid</b>                                    | <b>5</b> State and local income taxes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>5</b>  | 46,915,714 |  |  |
|                                                          | <b>6</b> Real estate taxes (see page A-3)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>6</b>  | 42,584,481 |  |  |
|                                                          | <b>7</b> Personal property taxes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>7</b>  | 21,470,392 |  |  |
|                                                          | <b>8</b> Other taxes. List type and amount ▶                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>8</b>  | 3,071,407  |  |  |
|                                                          | <b>9</b> Add lines 5 through 8                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>9</b>  | 48,660,923 |  |  |
| <b>Interest You Paid</b>                                 | <b>10</b> Home mortgage interest and points reported to you on Form 1098                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>10</b> | 39,441,507 |  |  |
|                                                          | <b>11</b> Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-3 and show that person's name, identifying no., and address ▶                                                                                                                                                                                                                                                                                                                                                                  | <b>11</b> | 1,147,219  |  |  |
|                                                          | <b>12</b> Points not reported to you on Form 1098. See page A-4 for special rules                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>12</b> | 2,970,713  |  |  |
|                                                          | <b>13</b> Investment interest. Attach Form 4952 if required. (See page A-4.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>13</b> | 1,819,888  |  |  |
|                                                          | <b>14</b> Add lines 10 through 13                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>14</b> | 40,284,927 |  |  |
| <b>Gifts to Charity</b>                                  | <b>15</b> Gifts by cash or check. If you made any gift of \$250 or more, see page A-5                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>15</b> | 38,942,196 |  |  |
|                                                          | <b>16</b> Other than by cash or check. If any gift of \$250 or more, see page A-5. You <b>must</b> attach Form 8283 if over \$500                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>16</b> | 24,748,231 |  |  |
|                                                          | <b>17</b> Carryover from prior year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>17</b> | 511,699    |  |  |
|                                                          | <b>18</b> Add lines 15 through 17 Capital gains deduction limitation = 42,074                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>18</b> | 41,437,749 |  |  |
| <b>Casualty and Theft Losses</b>                         | <b>19</b> Casualty or theft loss(es). Attach Form 4684. (See page A-6.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>19</b> | 206,287    |  |  |
| <b>Job Expenses and Certain Miscellaneous Deductions</b> | <b>20</b> Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-6.) ▶                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>20</b> | 15,985,244 |  |  |
|                                                          | <b>21</b> Tax preparation fees                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>21</b> | 20,810,174 |  |  |
|                                                          | <b>22</b> Other expenses—investment, safe deposit box, etc. List type and amount ▶                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>22</b> | 9,484,460  |  |  |
|                                                          | <b>23</b> Add lines 20 through 22                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>23</b> | 28,432,625 |  |  |
|                                                          | <b>24</b> Enter amount from Form 1040, line 38 <b>24</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>24</b> |            |  |  |
|                                                          | <b>25</b> Multiply line 24 by 2% (.02)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>25</b> | 28,430,504 |  |  |
|                                                          | <b>26</b> Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>26</b> | 12,313,749 |  |  |
| <b>Other Miscellaneous Deductions</b>                    | <b>27</b> Other—from list on page A-7. List type and amount ▶<br>Gambling loss deduction = 1,060,601 Other than gambling ded. = 564,501<br>Property income, casualty & theft deduction = 5,383                                                                                                                                                                                                                                                                                                                                                                    | <b>27</b> | 1,605,514  |  |  |
| <b>Total Itemized Deductions</b>                         | <b>28</b> Is Form 1040, line 38, over \$150,500 (over \$75,250 if married filing separately)?<br><input type="checkbox"/> <b>No.</b> Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 40.<br>6,789,435 = <input type="checkbox"/> <b>Yes.</b> Your deduction may be limited. See page A-7 for the amount to enter.<br>128,272 = <b>29</b> If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/> | <b>28</b> | 49,123,555 |  |  |

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 11330X

Schedule A (Form 1040) 2006

## 2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

Schedules A&amp;B (Form 1040) 2006

NUMBER OF RETURNS FILED FOR SELECTED LINES

OMB No. 1545-0074

Page 2

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

Your social security number

Total Schedules Filed = 25,836,657

Filed Electronically = 10,793,887

## Schedule B—Interest and Ordinary Dividends

Attachment  
Sequence No. 08Part I  
Interest(See page B-1  
and the  
instructions for  
Form 1040,  
line 8a.)**Note.** If you  
received a Form  
1099-INT, Form  
1099-OID, or  
substitute  
statement from  
a brokerage firm,  
list the firm's  
name as the  
payer and enter  
the total interest  
shown on that  
form.

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

Of the total schedules filed, F1040 = 23,512,348  
F1040A = 2,324,309The component parts of line 2 are as follows:  
F1040 = 22,480,185 F1040A = 2,243,806

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

**Note.** If line 4 is over \$1,500, you must complete Part III.Part II  
Ordinary  
Dividends(See page B-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.

- 5 List name of payer ►

The component parts of line 6 are as follows:  
F1040 = 17,060,069 F1040A = 927,976

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

**Note.** If line 6 is over \$1,500, you must complete Part III.Part III  
Foreign  
Accounts  
and Trusts(See  
page B-2.)

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; or (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

- 7a At any time during 2006, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1. . . . Y = 268,083
- 
- b If "Yes," enter the name of the foreign country ►
- 
- 8 During 2006, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2 . . . . Y = 8,705

Yes No

**SCHEDULE C**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)

## NUMBER OF RETURNS FILED FOR SELECTED LINES

**Profit or Loss From Business**

(Sole Proprietorship)

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

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

OMB No. 1545-0074

**2006**Attachment  
Sequence No. **09**

Name of proprietor

Total Schedules Filed = 22,076,125 Includes 4,027,891 Schedule C-EZ's

Social security number (SSN)

**A** Principal business or profession, including product or service (see page C-2 of the instructions)**B** Enter code from pages C-8, 9, & 10  
22,076,125**C** Business name. If no separate business name, leave blank.**D** Employer ID number (EIN), if any  
2,988,145**E** Business address (including suite or room no.) ►  
City, town or post office, state, and ZIP code**F** Accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ► Accounting Method = 22,076,125 MPARTC = 17,770,515**G** Did you "materially participate" in the operation of this business during 2006? If "No," see page C-3 for limit on losses ☐ Yes ☐ No**H** If you started or acquired this business during 2006, check here . . . . . Boxes checked = 1,964,423 ► ☐**Part I Income**

|                                                                                                                                                                                                                                           |          |            |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|------------|--|
| <b>1</b> Gross receipts or sales. <b>Caution.</b> If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here Boxes checked = 52,330 ► <input type="checkbox"/> | <b>1</b> | 21,059,693 |  |
| <b>2</b> Returns and allowances . . . . .                                                                                                                                                                                                 | <b>2</b> | 699,676    |  |
| <b>3</b> Subtract line 2 from line 1 . . . . .                                                                                                                                                                                            | <b>3</b> | 21,060,717 |  |
| <b>4</b> Cost of goods sold (from line 42 on page 2) . . . . .                                                                                                                                                                            | <b>4</b> | 4,774,763  |  |
| <b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3. . . . .                                                                                                                                                                        | <b>5</b> | 21,090,160 |  |
| <b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see page C-3). . . . .                                                                                                                          | <b>6</b> | 1,142,991  |  |
| <b>7</b> <b>Gross income.</b> Add lines 5 and 6 . . . . .                                                                                                                                                                                 | <b>7</b> | 21,286,713 |  |

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

|                                                                                                                                                                                                                                  |            |            |  |                                                                      |            |            |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------|--|----------------------------------------------------------------------|------------|------------|--|
| <b>8</b> Advertising . . . . .                                                                                                                                                                                                   | <b>8</b>   | 5,996,081  |  | <b>18</b> Office expense . . . . .                                   | <b>18</b>  | 7,993,108  |  |
| <b>9</b> Car and truck expenses (see page C-4) . . . . .                                                                                                                                                                         | <b>9</b>   | 11,991,189 |  | <b>19</b> Pension and profit-sharing plans . . . . .                 | <b>19</b>  | 142,976    |  |
| <b>10</b> Commissions and fees . . . . .                                                                                                                                                                                         | <b>10</b>  | 1,112,640  |  | <b>20</b> Rent or lease (see page C-5):                              | <b>20a</b> | 2,122,688  |  |
| <b>11</b> Contract labor (see page C-4) . . . . .                                                                                                                                                                                | <b>11</b>  | 2,006,577  |  | <b>a</b> Vehicles, machinery, and equipment . . . . .                | <b>20b</b> | 3,099,717  |  |
| <b>12</b> Depletion . . . . .                                                                                                                                                                                                    | <b>12</b>  | 74,212     |  | <b>b</b> Other business property . . . . .                           | <b>21</b>  | 4,658,199  |  |
| <b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see page C-4) . . . . .                                                                                                                     | <b>13</b>  | 6,965,360  |  | <b>21</b> Repairs and maintenance . . . . .                          | <b>22</b>  | 9,286,206  |  |
| <b>14</b> Employee benefit programs (other than on line 19). . . . .                                                                                                                                                             | <b>14</b>  | 315,802    |  | <b>22</b> Supplies (not included in Part III) . . . . .              | <b>23</b>  | 6,390,371  |  |
| <b>15</b> Insurance (other than health) . . . . .                                                                                                                                                                                | <b>15</b>  | 5,856,974  |  | <b>23</b> Taxes and licenses . . . . .                               |            |            |  |
| <b>16</b> Interest:                                                                                                                                                                                                              |            |            |  | <b>24</b> Travel, meals, and entertainment:                          | <b>24a</b> | 4,461,731  |  |
| <b>a</b> Mortgage (paid to banks, etc.) . . . . .                                                                                                                                                                                | <b>16a</b> | 748,522    |  | <b>a</b> Travel . . . . .                                            | <b>24b</b> | 6,474,271  |  |
| <b>b</b> Other . . . . .                                                                                                                                                                                                         | <b>16b</b> | 1,816,565  |  | <b>b</b> Deductible meals and entertainment (see page C-6) . . . . . | <b>25</b>  | 8,605,827  |  |
| <b>17</b> Legal and professional services . . . . .                                                                                                                                                                              | <b>17</b>  | 7,593,218  |  | <b>25</b> Utilities . . . . .                                        | <b>26</b>  | 1,328,982  |  |
|                                                                                                                                                                                                                                  |            |            |  | <b>26</b> Wages (less employment credits) . . . . .                  |            |            |  |
|                                                                                                                                                                                                                                  |            |            |  | <b>27</b> Other expenses (from line 48 on page 2) . . . . .          | <b>27</b>  | 12,089,414 |  |
| <b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27 in columns . . . . .                                                                                                            | <b>28</b>  | 19,171,997 |  |                                                                      |            |            |  |
| <b>29</b> Tentative profit (loss). Subtract line 28 from line 7 . . . . .                                                                                                                                                        | <b>29</b>  | 21,869,623 |  |                                                                      |            |            |  |
| <b>30</b> Expenses for business use of your home. Attach <b>Form 8829</b> . . . . .                                                                                                                                              | <b>30</b>  | 3,295,166  |  |                                                                      |            |            |  |
| <b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29.                                                                                                                                                            |            |            |  |                                                                      |            |            |  |
| • If a profit, enter on both <b>Form 1040, line 12</b> , and <b>Schedule SE, line 2</b> , or on <b>Form 1040NR, line 13</b> (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.                 |            |            |  |                                                                      | <b>31</b>  | 21,656,409 |  |
| • If a loss, you <b>must</b> go to line 32.                                                                                                                                                                                      |            |            |  |                                                                      |            |            |  |
| <b>32</b> 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 both <b>Form 1040, line 12</b> , and <b>Schedule SE, line 2</b> , or on <b>Form 1040NR, line 13</b> (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. |            |            |  |                                                                      |            |            |  |
| • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.                                                                                                                                        |            |            |  |                                                                      |            |            |  |

nondeductible loss (+)/suspended loss carryover (-) = 77,196

At risk = 5,356,230

**32a** ☐ All investment is at risk.**32b** ☐ Some investment is not at risk.

## Schedule C (Form 1040) 2006

## NUMBER OF RETURNS FILED FOR SELECTED LINES

**SCHEDULE C-EZ**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Net Profit From Business**

(Sole Proprietorship)

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

OMB No. 1545-0074

**2006**Attachment  
Sequence No. **09A**

Name of proprietor

Social security number (SSN)

Total Forms Filed = 4,027,891 Information tabulated with the Sch. C's

**Part I** General Information

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

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

**And You:**

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

**A** Principal business or profession, including product or service**B** Enter code from pages C-8, 9, & 10**C** Business name. If no separate business name, leave blank.**D** Employer ID number (EIN), if any**E** Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.

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

**Part II** Figure Your Net Profit

**1 Gross receipts. Caution.** If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see **Statutory Employees** in the instructions for Schedule C, line 1, on page C-3 and check here ☐

**1**

**2 Total expenses** (see instructions). If more than \$5,000, you **must** use Schedule C. . . . . **2**

**2**

**3 Net profit.** Subtract line 2 from line 1. If less than zero, you **must** use Schedule C. Enter on both **Form 1040, line 12**, and **Schedule SE, line 2**, or on **Form 1040NR, line 13**. (Statutory employees **do not** report this amount on Schedule SE, line 2. Estates and trusts, enter on Form 1041, line 3.) . . . . . **3**

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

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

**5** Of the total number of miles you drove your vehicle during 2006, enter the number of miles you used your vehicle for:

**a** Business ..... **b** Commuting (see instructions) ..... **c** Other .....

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

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

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

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

**SCHEDULE D  
(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)

NUMBER OF RETURNS FILED FOR SELECTED LINES

**Capital Gains and Losses**

OMB No. 1545-0074

**2006**Attachment  
Sequence No. **12**

▶ Attach to Form 1040 or Form 1040NR. ▶ See Instructions for Schedule D (Form 1040).

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

Name(s) shown on return

Your social security number

Total Schedules Filed = 22,743,370 Total sales reported with Form 1099 = 17,709,495

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

| (a) Description of property<br>(Example: 100 sh. XYZ Co.)                                                                                                                    | (b) Date<br>acquired<br>(Mo., day, yr.) | (c) Date sold<br>(Mo., day, yr.) | (d) Sales price<br>(see page D-6 of<br>the instructions) | (e) Cost or other basis<br>(see page D-7 of<br>the instructions) | (f) Gain or (loss)<br>Subtract (e) from (d) |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|----------------------------------|----------------------------------------------------------|------------------------------------------------------------------|---------------------------------------------|
| <b>1</b>                                                                                                                                                                     |                                         |                                  |                                                          |                                                                  |                                             |
|                                                                                                                                                                              |                                         |                                  |                                                          |                                                                  |                                             |
|                                                                                                                                                                              |                                         |                                  |                                                          |                                                                  |                                             |
|                                                                                                                                                                              |                                         |                                  |                                                          |                                                                  |                                             |
|                                                                                                                                                                              |                                         |                                  |                                                          |                                                                  |                                             |
| <b>2</b> Enter your short-term totals, if any, from Schedule D-1, line 2 . . . . .                                                                                           |                                         | <b>2</b>                         |                                                          |                                                                  | 8,943,090                                   |
| <b>3</b> <b>Total short-term sales price amounts.</b> Add lines 1 and 2 in column (d) . . . . .                                                                              |                                         | <b>3</b>                         | 9,545,383                                                |                                                                  |                                             |
| <b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .                                                              |                                         |                                  |                                                          | <b>4</b>                                                         | 325,396                                     |
| <b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .                                                 |                                         |                                  |                                                          | <b>5</b>                                                         | 1,085,160                                   |
| <b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 10 of your <b>Capital Loss Carryover Worksheet</b> on page D-7 of the instructions . . . . . |                                         |                                  |                                                          | <b>6</b>                                                         | ( 1,931,034 )                               |
| <b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1 through 6 in column (f) . . . . .                                                                     |                                         |                                  |                                                          | <b>7</b>                                                         | 10,526,587                                  |

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

Short term non-ded. loss = \*

| (a) Description of property<br>(Example: 100 sh. XYZ Co.)                                                                                                                    | (b) Date<br>acquired<br>(Mo., day, yr.) | (c) Date sold<br>(Mo., day, yr.) | (d) Sales price<br>(see page D-6 of<br>the instructions) | (e) Cost or other basis<br>(see page D-7 of<br>the instructions) | (f) Gain or (loss)<br>Subtract (e) from (d) |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|----------------------------------|----------------------------------------------------------|------------------------------------------------------------------|---------------------------------------------|
| <b>8</b>                                                                                                                                                                     |                                         |                                  |                                                          |                                                                  |                                             |
|                                                                                                                                                                              |                                         |                                  |                                                          |                                                                  |                                             |
|                                                                                                                                                                              |                                         |                                  |                                                          |                                                                  |                                             |
|                                                                                                                                                                              |                                         |                                  |                                                          |                                                                  |                                             |
|                                                                                                                                                                              |                                         |                                  |                                                          |                                                                  |                                             |
| <b>9</b> Enter your long-term totals, if any, from Schedule D-1, line 9 . . . . .                                                                                            |                                         | <b>9</b>                         |                                                          |                                                                  | 13,852,146                                  |
| <b>10</b> <b>Total long-term sales price amounts.</b> Add lines 8 and 9 in column (d) . . . . .                                                                              |                                         | <b>10</b>                        | 14,510,086                                               |                                                                  |                                             |
| <b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .                       |                                         |                                  |                                                          | <b>11</b>                                                        | 2,502,281                                   |
| <b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .                                                 |                                         |                                  |                                                          | <b>12</b>                                                        | 1,921,344                                   |
| <b>13</b> Capital gain distributions. See page D-2 of the instructions . . . . .                                                                                             |                                         |                                  |                                                          | <b>13</b>                                                        | 9,911,970                                   |
| <b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 15 of your <b>Capital Loss Carryover Worksheet</b> on page D-7 of the instructions . . . . . |                                         |                                  |                                                          | <b>14</b>                                                        | ( 5,464,418 )                               |
| <b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8 through 14 in column (f). Then go to Part III on the back . . . . .                                   |                                         |                                  |                                                          | <b>15</b>                                                        | 19,928,020                                  |

Long term non-ded. loss = \*

For Paperwork Reduction Act Notice, see Form 1040 or Form 1040NR instructions. Cat. No. 11338H

Schedule D (Form 1040) 2006

\* Entry for this line is greater than zero, but too small to report

**Part III Summary**

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |           |            |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------|--|
| <b>16</b> 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, or Form 1040NR, line 14. Then go to line 17 below . . . . .                                                                                                                                                                                                                                                                                                                                                                                             | <b>16</b> | 22,069,069 |  |
| <b>17</b> Are lines 15 and 16 <b>both</b> gains?<br><input type="checkbox"/> <b>Yes.</b> Go to line 18.<br><input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.                                                                                                                                                                                                                                                                                                                                                                                                                                        |           |            |  |
| <b>18</b> Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> on page D-8 of the instructions . . . . . ►                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>18</b> | 239,228    |  |
| <b>19</b> Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> on page D-9 of the instructions . . . . . ►                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>19</b> | 1,677,411  |  |
| <b>20</b> Are lines 18 and 19 <b>both</b> zero or blank?<br><input type="checkbox"/> <b>Yes.</b> Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> on page 38 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR). <b>Do not</b> complete lines 21 and 22 below.<br><input type="checkbox"/> <b>No.</b> Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the <b>Schedule D Tax Worksheet</b> on page D-10 of the instructions. <b>Do not</b> complete lines 21 and 22 below. |           |            |  |
| <b>21</b> If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the <b>smaller</b> of:<br><br><div style="display: flex; align-items: center;"> <ul style="list-style-type: none"> <li>• The loss on line 16 or</li> <li>• (\$3,000), or if married filing separately, (\$1,500)</li> </ul> <div style="font-size: 3em; margin: 0 10px;">}</div> <div style="flex-grow: 1; border-bottom: 1px solid black; position: relative;"> <div style="position: absolute; right: -20px; top: 0; bottom: 0;">. . . . .</div> </div> </div>                                                                    | <b>21</b> | ( )        |  |
| <b>Note.</b> When figuring which amount is smaller, treat both amounts as positive numbers.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |           |            |  |
| <b>22</b> Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?<br><input type="checkbox"/> <b>Yes.</b> Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> on page 38 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR).<br><input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 or Form 1040NR.                                                                                                                                                                    |           |            |  |

**SCHEDULE E**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)

NUMBER OF RETURNS FILED FOR SELECTED LINES

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

OMB No. 1545-0074

**2006**Attachment  
Sequence No. **13**

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

Name(s) shown on return

Total Forms Filed = 17,306,790

Your social security number

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

|          |                                                                         |          |                                                                                                                                                              |            |               |
|----------|-------------------------------------------------------------------------|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---------------|
| <b>1</b> | List the type and location of each <b>rental real estate property</b> : | <b>2</b> | For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of: | <b>Yes</b> | <b>No</b>     |
| <b>A</b> | Number of RENTALS = 8,327,293 Rental properties = 14,380,603            |          | • 14 days or                                                                                                                                                 | <b>A</b>   | Yes = 209,997 |
| <b>B</b> | Number of ROYALTIES = 1,345,817 Rental properties = 1,970,202           |          | • 10% of the total days rented at fair rental value?                                                                                                         | <b>B</b>   |               |
| <b>C</b> |                                                                         |          | (See page E-3.)                                                                                                                                              | <b>C</b>   |               |

| Income:                                                                                                                                                                                                                                                                                                                          | Properties    |                           |           |                            | Totals        |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------------------------|-----------|----------------------------|---------------|--|
|                                                                                                                                                                                                                                                                                                                                  | A             | B                         | C         | (Add columns A, B, and C.) |               |  |
| <b>3</b> Rents received . . . . .                                                                                                                                                                                                                                                                                                | <b>3</b> RENT |                           |           | <b>3</b>                   | 8,730,159     |  |
| <b>4</b> Royalties received . . . . .                                                                                                                                                                                                                                                                                            | <b>4</b>      | ROYALTY                   |           | <b>4</b>                   | 1,505,751     |  |
| <b>Expenses:</b>                                                                                                                                                                                                                                                                                                                 |               |                           |           |                            |               |  |
| <b>5</b> Advertising . . . . .                                                                                                                                                                                                                                                                                                   | <b>5</b>      |                           |           |                            |               |  |
| <b>6</b> Auto and travel (see page E-4).                                                                                                                                                                                                                                                                                         | <b>6</b>      |                           |           |                            |               |  |
| <b>7</b> Cleaning and maintenance . .                                                                                                                                                                                                                                                                                            | <b>7</b>      |                           |           |                            |               |  |
| <b>8</b> Commissions . . . . .                                                                                                                                                                                                                                                                                                   | <b>8</b>      |                           |           |                            |               |  |
| <b>9</b> Insurance . . . . .                                                                                                                                                                                                                                                                                                     | <b>9</b>      |                           |           |                            |               |  |
| <b>10</b> Legal and other professional fees                                                                                                                                                                                                                                                                                      | <b>10</b>     |                           |           |                            |               |  |
| <b>11</b> Management fees . . . . .                                                                                                                                                                                                                                                                                              | <b>11</b>     |                           |           |                            |               |  |
| <b>12</b> Mortgage interest paid to banks, etc. (see page E-4) . . . . .                                                                                                                                                                                                                                                         | <b>12</b>     |                           |           | <b>12</b>                  | 5,025,689     |  |
| <b>13</b> Other interest . . . . .                                                                                                                                                                                                                                                                                               | <b>13</b>     |                           | 648,300   |                            |               |  |
| <b>14</b> Repairs . . . . .                                                                                                                                                                                                                                                                                                      | <b>14</b>     | 4,868,744                 | 1,484,289 |                            |               |  |
| <b>15</b> Supplies . . . . .                                                                                                                                                                                                                                                                                                     | <b>15</b>     |                           | 652,917   |                            |               |  |
| <b>16</b> Taxes . . . . .                                                                                                                                                                                                                                                                                                        | <b>16</b>     |                           |           |                            |               |  |
| <b>17</b> Utilities . . . . .                                                                                                                                                                                                                                                                                                    | <b>17</b>     |                           |           |                            |               |  |
| <b>18</b> Other (list) ▶ . . . . .                                                                                                                                                                                                                                                                                               | <b>18</b>     |                           |           |                            |               |  |
|                                                                                                                                                                                                                                                                                                                                  |               |                           |           |                            |               |  |
|                                                                                                                                                                                                                                                                                                                                  |               |                           |           |                            |               |  |
| <b>19</b> Add lines 5 through 18 . . . . .                                                                                                                                                                                                                                                                                       | <b>19</b>     | 8,555,917                 | 781,698   | <b>19</b>                  |               |  |
| <b>20</b> Depreciation expense or depletion (see page E-4) . . . . .                                                                                                                                                                                                                                                             | <b>20</b>     | 7,110,556                 | 561,246   | <b>20</b>                  |               |  |
| <b>21</b> Total expenses. Add lines 19 and 20                                                                                                                                                                                                                                                                                    | <b>21</b>     |                           |           |                            |               |  |
| <b>22</b> 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 <b>Form 6198</b> . . . . .                                                                                            | <b>22</b>     | 9,145,780                 | 1,503,350 |                            |               |  |
| <b>23</b> Deductible rental real estate loss. <b>Caution.</b> Your rental real estate loss on line 22 may be limited. See page E-5 to find out if you must file <b>Form 8582</b> . Real estate professionals must complete line 43 on page 2 . . . . .                                                                           | <b>23</b>     |                           |           |                            |               |  |
|                                                                                                                                                                                                                                                                                                                                  |               | nondeductible rental loss | 1,152,214 |                            |               |  |
|                                                                                                                                                                                                                                                                                                                                  |               | suspended loss carryover  | 441,059   |                            |               |  |
|                                                                                                                                                                                                                                                                                                                                  | <b>23</b>     | ( 4,744,312 ) ( ) ( ) ( ) |           |                            |               |  |
| <b>24</b> <b>Income.</b> Add positive amounts shown on line 22. <b>Do not</b> include any losses . . . . .                                                                                                                                                                                                                       | <b>24</b>     |                           |           | <b>24</b>                  | 5,787,074     |  |
| <b>25</b> <b>Losses.</b> Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here                                                                                                                                                                                                     | <b>25</b>     |                           |           | <b>25</b>                  | ( 5,353,497 ) |  |
| <b>26</b> <b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 | <b>26</b>     |                           |           | <b>26</b>                  | 9,612,194     |  |

## NUMBER OF RETURNS FILED FOR SELECTED LINES

Schedule E (Form 1040) 2006

Attachment Sequence No. 13

Page 2

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

Your social security number

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

**27** Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? ☐ **Yes** ☐ **No**  
 If you answered "Yes," see page E-6 before completing this section. **Yes = 11,537,074**

| <b>28</b> | (a) Name               | (b) Enter <b>P</b> for partnership; <b>S</b> for S corporation | (c) Check if foreign partnership | (d) Employer identification number | (e) Check if any amount is not at risk |
|-----------|------------------------|----------------------------------------------------------------|----------------------------------|------------------------------------|----------------------------------------|
| <b>A</b>  | Number of PARTNERSHIPS | 5,529,355                                                      | <input type="checkbox"/>         | All at risk                        | 8,613,557                              |
| <b>B</b>  |                        |                                                                | <input type="checkbox"/>         |                                    | <input type="checkbox"/>               |
| <b>C</b>  | Number of S-CORPS      | 4,499,417                                                      | <input type="checkbox"/>         | Some at risk                       | 334,171                                |
| <b>D</b>  |                        |                                                                | <input type="checkbox"/>         |                                    | <input type="checkbox"/>               |

| Passive Income and Loss                                                                                                                                          |                                             |                                              | Nonpassive Income and Loss                              |                                                |              |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|----------------------------------------------|---------------------------------------------------------|------------------------------------------------|--------------|
| (f) Passive loss allowed (attach <b>Form 8582</b> if required)                                                                                                   | (g) Passive income from <b>Schedule K-1</b> | (h) Nonpassive loss from <b>Schedule K-1</b> | (i) Section 179 expense deduction from <b>Form 4562</b> | (j) Nonpassive income from <b>Schedule K-1</b> |              |
| <b>A</b> PARTNERSHIPS                                                                                                                                            | PARTNERSHIPS                                | PARTNERSHIPS                                 | PARTNERSHIPS                                            | PARTNERSHIPS                                   | PARTNERSHIPS |
| <b>B</b> 1,092,468                                                                                                                                               | 1,736,522                                   | 1,323,699                                    | 420,763                                                 | 1,698,745                                      |              |
| <b>C</b> S-CORPS                                                                                                                                                 | S-CORPS                                     | S-CORPS                                      | S-CORPS                                                 | S-CORPS                                        | S-CORPS      |
| <b>D</b> 211,345                                                                                                                                                 | 553,667                                     | 1,466,852                                    | 1,155,453                                               | 2,546,355                                      |              |
| <b>29a Totals</b>                                                                                                                                                | 2,171,517                                   |                                              |                                                         | 4,028,972                                      |              |
| <b>b Totals</b> 1,232,833                                                                                                                                        |                                             | 2,642,141                                    | 1,548,154                                               |                                                |              |
| <b>30</b> Add columns (g) and (j) of line 29a                                                                                                                    |                                             |                                              |                                                         | <b>30</b> 5,561,709                            |              |
| <b>31</b> Add columns (f), (h), and (i) of line 29b                                                                                                              |                                             |                                              |                                                         | <b>31</b> 4,703,182                            | )            |
| <b>32</b> <b>Total partnership and S corporation income or (loss).</b> Combine lines 30 and 31. Enter the result here and include in the total on line 41 below. |                                             |                                              |                                                         | <b>32</b> 7,619,301                            |              |

**Part III Income or Loss From Estates and Trusts**

| <b>33</b>                                                                                                                                          | (a) Name                                    | (b) Employer identification number             |
|----------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|------------------------------------------------|
| <b>A</b>                                                                                                                                           |                                             |                                                |
| <b>B</b>                                                                                                                                           |                                             |                                                |
| Passive Income and Loss                                                                                                                            |                                             | Nonpassive Income and Loss                     |
| (c) Passive deduction or loss allowed (attach <b>Form 8582</b> if required)                                                                        | (d) Passive income from <b>Schedule K-1</b> | (e) Deduction or loss from <b>Schedule K-1</b> |
| <b>A</b>                                                                                                                                           |                                             |                                                |
| <b>B</b>                                                                                                                                           |                                             |                                                |
| <b>34a Totals</b>                                                                                                                                  | 329,932                                     | 295,169                                        |
| <b>b Totals</b> 42,023                                                                                                                             |                                             | 35,011                                         |
| <b>35</b> Add columns (d) and (f) of line 34a                                                                                                      |                                             | <b>35</b> 559,355                              |
| <b>36</b> Add columns (c) and (e) of line 34b                                                                                                      |                                             | <b>36</b> 73,243 )                             |
| <b>37</b> <b>Total estate and trust income or (loss).</b> Combine lines 35 and 36. Enter the result here and include in the total on line 41 below |                                             | <b>37</b> 595,604                              |

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

| <b>38</b>                                                                                                   | (a) Name | (b) Employer identification number | (c) Excess inclusion from <b>Schedules Q</b> , line 2c (see page E-7) | (d) Taxable income (net loss) from <b>Schedules Q</b> , line 1b | (e) Income from <b>Schedules Q</b> , line 3b |
|-------------------------------------------------------------------------------------------------------------|----------|------------------------------------|-----------------------------------------------------------------------|-----------------------------------------------------------------|----------------------------------------------|
|                                                                                                             |          |                                    | *                                                                     | 2,655                                                           |                                              |
| <b>39</b> Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below |          |                                    |                                                                       | <b>39</b> 12,377                                                |                                              |

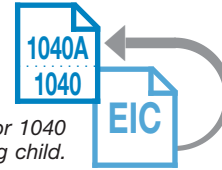
**Part V Summary**

|                                                                                                                                                                                                                                                                                                                          |                      |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| <b>40</b> Net farm rental income or (loss) from <b>Form 4835</b> . Also, complete line 42 below                                                                                                                                                                                                                          | <b>40</b> 588,698    |
| <b>41</b> <b>Total income or (loss).</b> Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18                                                                                                                                                                  | <b>41</b> 15,624,588 |
| <b>42</b> <b>Reconciliation of farming and fishing income.</b> Enter your <b>gross</b> farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code T; and Schedule K-1 (Form 1041), line 14, code F (see page E-7)                       | <b>42</b> 765,694    |
| <b>43</b> <b>Reconciliation for real estate professionals.</b> If you were a real estate professional (see page E-1), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules | <b>43</b> 361,573    |

\* Entry for this line is greater than zero, but too small to report

**SCHEDULE EIC**  
(Form 1040A or 1040)**Earned Income Credit**

## Qualifying Child Information

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

OMB No. 1545-0074

**2006**Attachment  
Sequence No. **43**Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

Total Schedules Filed = 18,231,508

Filed Electronically = 15,121,420

Your social security number

**Before you begin:**

See the instructions for Form 1040A, lines 40a and 40b, 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.

**Qualifying Child Information****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 43 of the Form 1040A instructions or page 49 of the Form 1040 instructions unless the child was born and died in 2006. If your child was born and died in 2006 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate.

18,227,852

9,484,987

**3 Child's year of birth**

Year 18,164,560

If born after 1987, skip lines 4a and 4b; go to line 5.

Year 9,485,672

If born after 1987, skip lines 4a and 4b; go to line 5.

**4 If the child was born before 1988—****a** Was the child under age 24 at the end of 2006 and a student?

= 878,376

☐ Yes.☐ No.

Go to line 5.

Continue.

= 409,212

☐ Yes.☐ No.

Go to line 5.

Continue.

**b** Was the child permanently and totally disabled during any part of 2006?

= 346,501

☐ Yes.☐ No.

Continue.

The child is not a qualifying child.

= 142,514

☐ Yes.☐ No.

Continue.

The child is not a qualifying child.

**5 Child's relationship to you**

(for example, son, daughter, grandchild, niece, nephew, foster child, etc.)

18,214,866

9,477,018

**6 Number of months child lived with you in the United States during 2006**

- If the child lived with you for more than half of 2006 but less than 7 months, enter "7."
- If the child was born or died in 2006 and your home was the child's home for the entire time he or she was alive during 2006, enter "12."

18,207,781

\_\_\_\_\_ months

Do not enter more than 12 months.

9,474,557

\_\_\_\_\_ months

Do not enter more 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 2006, and (b) is a U.S. citizen or resident alien. For more details, see the instructions for line 41 of Form 1040A or line 68 of Form 1040.

## NUMBER OF RETURNS FILED FOR SELECTED LINES

**SCHEDULE F**  
**(Form 1040)****Profit or Loss From Farming**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service (99)

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

▶ See Instructions for Schedule F (Form 1040).

**2006**  
Attachment  
Sequence No. **14**

Name of proprietor

Total Forms Filed = 1,980,032

Social security number (SSN)

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

Up to two schedule F's are processed per each tax return

**B** Enter code from Part IV

1,882,586

**C** Accounting method:(1) ☐ Cash = 1,980,032 (2) ☐ Accrual = 31,574**D** Employer ID number (EIN), if any

131,209

**E** Did you "materially participate" in the operation of this business during 2006? If "No," see page F-2 for limit on passive losses. ☐ Yes ☐ No

Material Participation = 1,952,966

**Part I 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.

|    |                                                                                                                                                                 |    |             |  |                   |              |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-------------|--|-------------------|--------------|
| 1  | Sales of livestock and other items you bought for resale . . . . .                                                                                              | 1  | 362,617     |  |                   |              |
| 2  | Cost or other basis of livestock and other items reported on line 1 . . . . .                                                                                   | 2  | 282,836     |  |                   |              |
| 3  | Subtract line 2 from line 1 . . . . .                                                                                                                           | 3  | 361,816     |  |                   |              |
| 4  | Sales of livestock, produce, grains, and other products you raised . . . . .                                                                                    | 4  | **1,260,632 |  |                   |              |
| 5a | Cooperative distributions (Form(s) 1099-PATR) . . . . .                                                                                                         | 5a | **456,940   |  | 5b Taxable amount | 5b **450,553 |
| 6a | Agricultural program payments (see page F-3) . . . . .                                                                                                          | 6a | **738,346   |  | 6b Taxable amount | 6b **730,057 |
| 7  | Commodity Credit Corporation (CCC) loans (see page F-3):                                                                                                        |    |             |  |                   |              |
| a  | CCC loans reported under election . . . . .                                                                                                                     |    |             |  | 7a                | **18,730     |
| b  | CCC loans forfeited . . . . .                                                                                                                                   | 7b | **2,629     |  | 7c Taxable amount | 7c **2,171   |
| 8  | Crop insurance proceeds and federal crop disaster payments (see page F-3):                                                                                      |    |             |  |                   |              |
| a  | Amount received in 2006 . . . . .                                                                                                                               | 8a | 127,606     |  | 8b Taxable amount | 8b **118,059 |
| c  | If election to defer to 2007 is attached, check here ▶ <input type="checkbox"/> . . . . .                                                                       |    |             |  | 8d                |              |
|    | 8d Amount deferred from 2005 . . . . .                                                                                                                          |    |             |  | 9                 | **206,437    |
| 9  | Custom hire (machine work) income . . . . .                                                                                                                     |    |             |  | 10                | **657,004    |
| 10 | Other income, including federal and state gasoline or fuel tax credit or refund (see page F-3) . . . . .                                                        |    |             |  |                   |              |
| 11 | <b>Gross income.</b> 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 . . . . . ▶ | 11 | 1,738,364   |  |                   |              |

**Part II Farm Expenses—Cash and Accrual Method.**

Do not include personal or living expenses such as taxes, insurance, or repairs on your home.

|    |                                                                                               |     |           |  |    |                                              |     |           |  |
|----|-----------------------------------------------------------------------------------------------|-----|-----------|--|----|----------------------------------------------|-----|-----------|--|
| 12 | Car and truck expenses (see page F-4). Also attach Form 4562 . . . . .                        | 12  | 614,831   |  | 25 | Pension and profit-sharing plans . . . . .   | 25  | 3,300     |  |
| 13 | Chemicals . . . . .                                                                           | 13  | 493,534   |  | 26 | Rent or lease (see page F-5):                |     |           |  |
| 14 | Conservation expenses (see page F-4) . . . . .                                                | 14  | 39,419    |  | a  | Vehicles, machinery, and equipment . . . . . | 26a |           |  |
| 15 | Custom hire (machine work) . . . . .                                                          | 15  | 549,152   |  | b  | Other (land, animals, etc.) . . . . .        | 26b |           |  |
| 16 | Depreciation and section 179 expense deduction not claimed elsewhere (see page F-4) . . . . . | 16  | 1,529,845 |  | 27 | Repairs and maintenance . . . . .            | 27  | 1,374,764 |  |
| 17 | Employee benefit programs other than on line 25 . . . . .                                     | 17  | 36,886    |  | 28 | Seeds and plants . . . . .                   | 28  | 649,014   |  |
| 18 | Feed . . . . .                                                                                | 18  | 1,118,505 |  | 29 | Storage and warehousing . . . . .            | 29  |           |  |
| 19 | Fertilizers and lime . . . . .                                                                | 19  | 804,163   |  | 30 | Supplies . . . . .                           | 30  | 1,204,396 |  |
| 20 | Freight and trucking . . . . .                                                                | 20  |           |  | 31 | Taxes . . . . .                              | 31  | 1,167,247 |  |
| 21 | Gasoline, fuel, and oil . . . . .                                                             | 21  | 1,236,004 |  | 32 | Utilities . . . . .                          | 32  |           |  |
| 22 | Insurance (other than health) . . . . .                                                       | 22  | 1,087,952 |  | 33 | Veterinary, breeding, and medicine . . . . . | 33  |           |  |
| 23 | Interest:                                                                                     |     |           |  | 34 | Other expenses (specify):                    |     |           |  |
| a  | Mortgage (paid to banks, etc.) . . . . .                                                      | 23a | 435,937   |  | a  | .....                                        | 34a |           |  |
| b  | Other . . . . .                                                                               | 23b | 525,527   |  | b  | .....                                        | 34b |           |  |
| 24 | Labor hired (less employment credits) . . . . .                                               | 24  | 412,547   |  | c  | .....                                        | 34c |           |  |
|    |                                                                                               |     |           |  | d  | .....                                        | 34d |           |  |
|    |                                                                                               |     |           |  | e  | .....                                        | 34e |           |  |
|    |                                                                                               |     |           |  | f  | .....                                        | 34f |           |  |

**35 Total expenses.** Add lines 12 through 34f. If line 34f is negative, see instructions. Total of all unmarked expenses = 1,711,878 ▶**36 Net farm profit or (loss).** Subtract line 35 from line 11. Nondeductible Loss (+) / Suspended Carryover (-)

• If a profit, enter the profit on Form 1040, line 18, and also on Schedule SE, line 1. = 9,731

If you file Form 1040NR, enter the profit on Form 1040NR, line 19.

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

**37** If you have a loss, you must check the box that describes your investment in this activity (see page F-6).

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

If you file Form 1040NR, enter the loss on Form 1040NR, line 19.

• If you checked 37b, you must attach Form 6198. Your loss may be limited. At risk = 1,404,521

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

## 2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

Schedule F (Form 1040) 2006

NUMBER OF RETURNS FILED FOR SELECTED LINES

Page 2

**Part III Farm Income—Accrual Method** (see page F-7).

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.

|            |                                                                                                            |            |                |            |
|------------|------------------------------------------------------------------------------------------------------------|------------|----------------|------------|
| <b>38</b>  | Sales of livestock, produce, grains, and other products . . . . .                                          | <b>38</b>  | **1,260,632    |            |
| <b>39a</b> | Cooperative distributions (Form(s) 1099-PATR) . . . . .                                                    | <b>39a</b> | **456,940      |            |
|            |                                                                                                            | <b>39b</b> | Taxable amount | <b>39b</b> |
|            |                                                                                                            |            | **450,553      |            |
| <b>40a</b> | Agricultural program payments . . . . .                                                                    | <b>40a</b> | **738,346      |            |
|            |                                                                                                            | <b>40b</b> | Taxable amount | <b>40b</b> |
|            |                                                                                                            |            | **730,057      |            |
| <b>41</b>  | Commodity Credit Corporation (CCC) loans:                                                                  |            |                |            |
| <b>a</b>   | CCC loans reported under election . . . . .                                                                | <b>41a</b> | **18,730       |            |
| <b>b</b>   | CCC loans forfeited . . . . .                                                                              | <b>41b</b> | **2,629        |            |
|            |                                                                                                            | <b>41c</b> | Taxable amount | <b>41c</b> |
|            |                                                                                                            |            | **2,171        |            |
| <b>42</b>  | Crop insurance proceeds . . . . .                                                                          | <b>42</b>  | **118,059      |            |
| <b>43</b>  | Custom hire (machine work) income . . . . .                                                                | <b>43</b>  | **206,437      |            |
| <b>44</b>  | Other income, including federal and state gasoline or fuel tax credit or refund . . . . .                  | <b>44</b>  | **657,004      |            |
| <b>45</b>  | Add amounts in the right column for lines 38 through 44. . . . .                                           | <b>45</b>  | 10,960         |            |
| <b>46</b>  | Inventory of livestock, produce, grains, and other products at beginning of the year . . . . .             | <b>46</b>  |                |            |
| <b>47</b>  | Cost of livestock, produce, grains, and other products purchased during the year . . . . .                 | <b>47</b>  |                |            |
| <b>48</b>  | Add lines 46 and 47. . . . .                                                                               | <b>48</b>  |                |            |
| <b>49</b>  | Inventory of livestock, produce, grains, and other products at end of year . . . . .                       | <b>49</b>  |                |            |
| <b>50</b>  | Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48*. . . . .       | <b>50</b>  |                |            |
| <b>51</b>  | <b>Gross income.</b> Subtract line 50 from line 45. Enter the result here and on Part I, line 11 . . . . . | <b>51</b>  | 11,821         |            |

\*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 their primary activity 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 the six digit number on page 1, line B.

**Crop Production**

111100 Oilseed and grain farming  
111210 Vegetable and melon farming

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

**Animal Production**

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

**Forestry and Logging**

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

## NUMBER OF RETURNS FILED FOR SELECTED LINES

**SCHEDULE J**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)**Income Averaging for**  
**Farmers and Fishermen**▶ **Attach to Form 1040 or Form 1040NR.**  
▶ **See Instructions for Schedule J (Form 1040).**

OMB No. 1545-0074

**2006**  
Attachment  
Sequence No. **20**

Name(s) shown on return

Total Forms Filed = 55,253

Social security number (SSN)

|           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |           |        |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------|
| <b>1</b>  | Enter the taxable income from your <b>2006</b> Form 1040, line 43, or Form 1040NR, line 40 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>1</b>  |        |
| <b>2</b>  | Enter your <b>elected farm income</b> (see page J-1). <b>Do not</b> enter more than the amount on line 1                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>2</b>  | 50,177 |
| <b>3</b>  | Subtract line 2 from line 1 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>3</b>  | 45,648 |
| <b>4</b>  | Figure the tax on the amount on line 3 using the <b>2006</b> tax rates (see page J-2) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>4</b>  | 45,648 |
| <b>5</b>  | If you used Schedule J to figure your tax for:<br><ul style="list-style-type: none"> <li>• 2005, enter the amount from your 2005 Schedule J, line 11.</li> <li>• 2004 but not 2005, enter the amount from your 2004 Schedule J, line 15.</li> <li>• 2003 but not 2004 nor 2005, enter the amount from your 2003 Schedule J, line 3.</li> </ul> Otherwise, enter the taxable income from your <b>2003</b> Form 1040, line 40; Form 1040A, line 27; Form 1040EZ, line 6; or Form 1040NR, line 38. If zero or less, see page J-2. | <b>5</b>  |        |
| <b>6</b>  | Divide the amount on <b>line 2</b> by 3.0 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>6</b>  |        |
| <b>7</b>  | Combine lines 5 and 6. If zero or less, enter -0- . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>7</b>  |        |
| <b>8</b>  | Figure the tax on the amount on line 7 using the <b>2003</b> tax rates (see page J-3) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>8</b>  | 49,524 |
| <b>9</b>  | If you used Schedule J to figure your tax for:<br><ul style="list-style-type: none"> <li>• 2005, enter the amount from your 2005 Schedule J, line 15.</li> <li>• 2004 but not 2005, enter the amount from your 2004 Schedule J, line 3.</li> </ul> Otherwise, enter the taxable income from your <b>2004</b> Form 1040, line 42; Form 1040A, line 27; Form 1040EZ, line 6; or Form 1040NR, line 39. If zero or less, see page J-5.                                                                                             | <b>9</b>  |        |
| <b>10</b> | Enter the amount from line 6 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>10</b> |        |
| <b>11</b> | Combine lines 9 and 10. If less than zero, enter as a negative amount . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>11</b> |        |
| <b>12</b> | Figure the tax on the amount on line 11 using the <b>2004</b> tax rates (see page J-6) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>12</b> | 49,700 |
| <b>13</b> | If you used Schedule J to figure your tax for 2005, enter the amount from your 2005 Schedule J, line 3. Otherwise, enter the taxable income from your <b>2005</b> Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; or Form 1040NR, line 40. If zero or less, see page J-8 . . . . .                                                                                                                                                                                                                               | <b>13</b> |        |
| <b>14</b> | Enter the amount from line 6 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>14</b> |        |
| <b>15</b> | Combine lines 13 and 14. If less than zero, enter as a negative amount . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>15</b> |        |
| <b>16</b> | Figure the tax on the amount on line 15 using the <b>2005</b> tax rates (see page J-8) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>16</b> | 49,801 |
| <b>17</b> | Add lines 4, 8, 12, and 16 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>17</b> | 49,644 |
| <b>18</b> | If you used Schedule J to figure your tax for:<br><ul style="list-style-type: none"> <li>• 2005, enter the amount from your 2005 Schedule J, line 12.</li> <li>• 2004 but not 2005, enter the amount from your 2004 Schedule J, line 16.</li> <li>• 2003 but not 2004 nor 2005, enter the amount from your 2003 Schedule J, line 4.</li> </ul> Otherwise, enter the tax from your <b>2003</b> Form 1040, line 41;* Form 1040A, line 28;* Form 1040EZ, line 10; or Form 1040NR, line 39.*                                       | <b>18</b> | 44,746 |
| <b>19</b> | If you used Schedule J to figure your tax for:<br><ul style="list-style-type: none"> <li>• 2005, enter the amount from your 2005 Schedule J, line 16.</li> <li>• 2004 but not 2005, enter the amount from your 2004 Schedule J, line 4.</li> </ul> Otherwise, enter the tax from your <b>2004</b> Form 1040, line 43;* Form 1040A, line 28;* Form 1040EZ, line 10; or Form 1040NR, line 40.*                                                                                                                                   | <b>19</b> | 43,454 |
| <b>20</b> | If you used Schedule J to figure your tax for 2005, enter the amount from your 2005 Schedule J, line 4. Otherwise, enter the tax from your <b>2005</b> Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 10; or Form 1040NR, line 41*                                                                                                                                                                                                                                                                               | <b>20</b> | 44,050 |
| <b>21</b> | Add lines 18 through 20 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>21</b> |        |
| <b>22</b> | <b>Tax.</b> Subtract line 21 from line 17. Also include this amount on Form 1040, line 44 or Form 1040NR, line 41<br><b>Caution.</b> Your tax may be less if you figure it using the 2006 Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Foreign Earned Income Tax Worksheet. Attach Schedule J only if you are using it to figure your tax.                                                                                                           | <b>22</b> | 48,462 |

## 2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

Schedule R  
(Form 1040)Department of the Treasury  
Internal Revenue Service (99)

NUMBER OF RETURNS FILED FOR SELECTED LINES

## Credit for the Elderly or the Disabled

OMB No. 1545-0074

2006

Attachment  
Sequence No. 16

▶ Attach to Form 1040.

▶ See Instructions for Schedule R (Form 1040).

Name(s) shown on Form 1040

Total Schedules Filed = 213,828

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2006:

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

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



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

**Part I** Check the Box for Your Filing Status and Age

Filing status age indicator = 213,828

If your filing status is: And by the end of 2006: Check only one box:

Single,  
Head of household, or  
Qualifying widow(er)1 You were 65 or older . . . . . 1 ☐2 You were under 65 and you retired on permanent and total disability 2 ☐3 Both spouses were 65 or older . . . . . 3 ☐4 Both spouses were under 65, but only one spouse retired on  
permanent and total disability . . . . . 4 ☐Married filing  
jointly5 Both spouses were under 65, and both retired on permanent and total  
disability . . . . . 5 ☐6 One spouse was 65 or older, and the other spouse was under 65 and  
retired on permanent and total disability . . . . . 6 ☐7 One spouse was 65 or older, and the other spouse was under 65 and  
**not** retired on permanent and total disability . . . . . 7 ☐Married filing  
separately8 You were 65 or older and you lived apart from your spouse for all of  
2006 . . . . . 8 ☐9 You were under 65, you retired on permanent and total disability, and  
you lived apart from your spouse for all of 2006 . . . . . 9 ☐Did you check  
box 1, 3, 7,  
or 8?

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

No —▶ Complete Parts II and III.

**Part II** Statement of Permanent and Total Disability (Complete **only** if you checked box 2, 4, 5, 6, or 9 above.)**If: 1** You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement, **and****2** Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2006, check this box . . . . . ▶ ☐

• If you checked this box, you do not have to get another statement for 2006.

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

**Part III** Figure Your Credit

|                                                                                                                                                                                                                                                                                                                                           |  |               |                                                             |           |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|---------------|-------------------------------------------------------------|-----------|
| <b>10 If you checked (in Part I):</b>                                                                                                                                                                                                                                                                                                     |  | <b>Enter:</b> |                                                             |           |
| Box 1, 2, 4, or 7                                                                                                                                                                                                                                                                                                                         |  | \$5,000       | }                                                           | <b>10</b> |
| Box 3, 5, or 6                                                                                                                                                                                                                                                                                                                            |  | \$7,500       |                                                             |           |
| Box 8 or 9                                                                                                                                                                                                                                                                                                                                |  | \$3,750       |                                                             |           |
| <b>Did you check box 2, 4, 5, 6, or 9 in Part I?</b>                                                                                                                                                                                                                                                                                      |  | <b>Yes</b>    | You <b>must</b> complete line 11.                           |           |
|                                                                                                                                                                                                                                                                                                                                           |  | <b>No</b>     | Enter the amount from line 10 on line 12 and go to line 13. |           |
| <b>11 If you checked (in Part I):</b>                                                                                                                                                                                                                                                                                                     |  |               | <b>11</b>                                                   | *         |
| <ul style="list-style-type: none"> <li>Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.</li> <li>Box 2, 4, or 9, enter your taxable disability income.</li> <li>Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.</li> </ul> |  |               |                                                             |           |
| <b>TIP</b> For more details on what to include on line 11, see page R-3.                                                                                                                                                                                                                                                                  |  |               |                                                             |           |
| <b>12</b> If you completed line 11, enter the <b>smaller</b> of line 10 or line 11; <b>all others</b> , enter the amount from line 10                                                                                                                                                                                                     |  |               | <b>12</b>                                                   | 213,828   |
| <b>13</b> Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2006.                                                                                                                                                                                             |  |               |                                                             |           |
| <b>a</b> Nontaxable part of social security benefits and Nontaxable part of railroad retirement benefits treated as social security (see page R-3).                                                                                                                                                                                       |  | <b>13a</b>    | 55,371                                                      |           |
| <b>b</b> Nontaxable veterans' pensions and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see page R-3).                                                                                                                                                                |  | <b>13b</b>    | *                                                           |           |
| <b>c</b> Add lines 13a and 13b. (Even though these income items are not taxable, they <b>must</b> be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c                                                                                  |  | <b>13c</b>    | 55,371                                                      |           |
| <b>14</b> Enter the amount from Form 1040, line 38                                                                                                                                                                                                                                                                                        |  | <b>14</b>     |                                                             |           |
| <b>15 If you checked (in Part I):</b>                                                                                                                                                                                                                                                                                                     |  | <b>Enter:</b> |                                                             |           |
| Box 1 or 2                                                                                                                                                                                                                                                                                                                                |  | \$7,500       | }                                                           | <b>15</b> |
| Box 3, 4, 5, 6, or 7                                                                                                                                                                                                                                                                                                                      |  | \$10,000      |                                                             |           |
| Box 8 or 9                                                                                                                                                                                                                                                                                                                                |  | \$5,000       |                                                             |           |
| <b>16</b> Subtract line 15 from line 14. If zero or less, enter -0-                                                                                                                                                                                                                                                                       |  | <b>16</b>     | 141,883                                                     |           |
| <b>17</b> Enter one-half of line 16                                                                                                                                                                                                                                                                                                       |  | <b>17</b>     | 141,883                                                     |           |
| <b>18</b> Add lines 13c and 17                                                                                                                                                                                                                                                                                                            |  | <b>18</b>     | 166,702                                                     |           |
| <b>19</b> Subtract line 18 from line 12. If zero or less, <b>stop</b> ; you <b>cannot</b> take the credit. Otherwise, go to line 20                                                                                                                                                                                                       |  | <b>19</b>     | 198,307                                                     |           |
| <b>20</b> Multiply line 19 by 15% (.15)                                                                                                                                                                                                                                                                                                   |  | <b>20</b>     |                                                             |           |
| <b>21</b> Enter the amount from Form 1040, line 46                                                                                                                                                                                                                                                                                        |  | <b>21</b>     |                                                             |           |
| <b>22</b> Add the amounts from Form 1040, lines 47 and 48, and enter the total                                                                                                                                                                                                                                                            |  | <b>22</b>     |                                                             |           |
| <b>23</b> Subtract line 22 from line 21                                                                                                                                                                                                                                                                                                   |  | <b>23</b>     |                                                             |           |
| <b>24 Credit for the elderly or the disabled.</b> Enter the <b>smaller</b> of line 20 or line 23 here and on Form 1040, line 49                                                                                                                                                                                                           |  | <b>24</b>     | 98,261                                                      |           |

\* Entry for this line is greater than zero, but too small to report

**SCHEDULE SE**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)

NUMBER OF RETURNS FILED FOR SELECTED LINES

**Self-Employment Tax**

OMB No. 1545-0074

**2006**Attachment  
Sequence No. **17**▶ **Attach to Form 1040. ▶ See Instructions for Schedule SE (Form 1040).**Name of person with **self-employment** income (as shown on Form 1040)

Total Schedules Filed = 17,119,914

Social security number of person  
with **self-employment** income ▶**Who Must File Schedule SE**

You must file Schedule SE if:

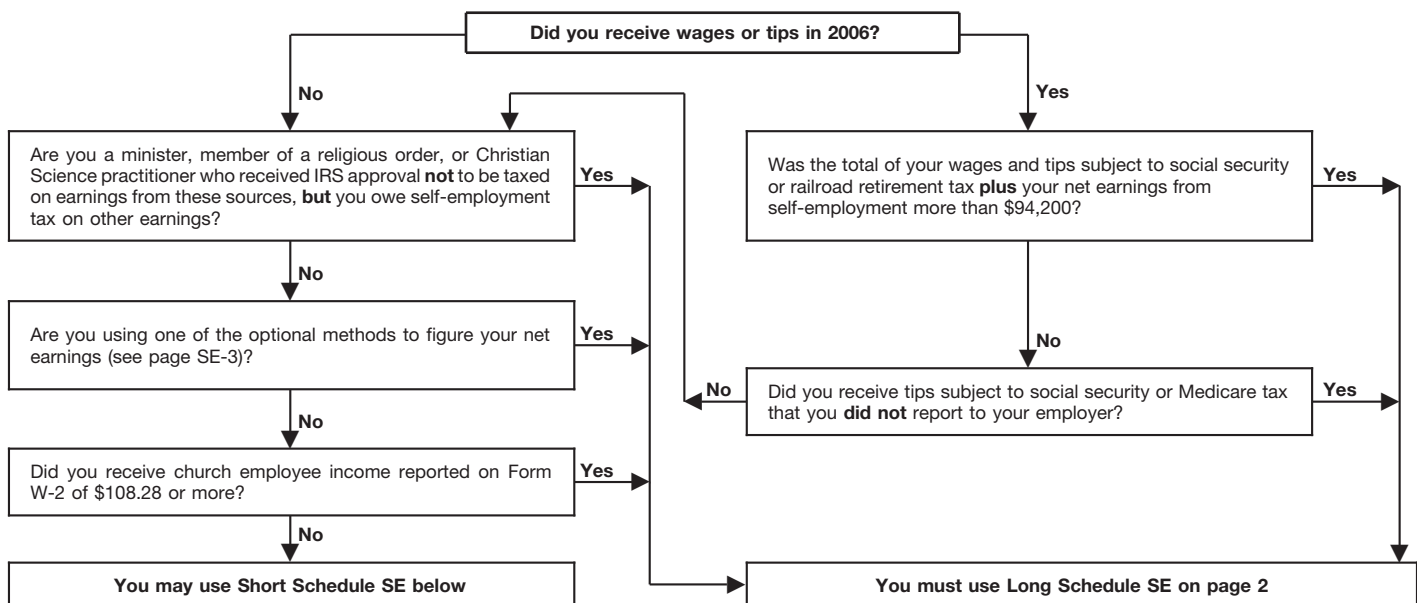
- You had net earnings from self-employment from **other than** church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more, **or**
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious 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?**

**Note.** Use this flowchart **only** if you must file Schedule SE. If unsure, see Who Must File Schedule SE, above.

**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 | 650,651    |  |
| 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, code J1. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-3 for other income to report . . . . .                                                                                                                                                                                                                        | 2 | 16,705,779 |  |
| 3 | Combine lines 1 and 2 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 3 |            |  |
| 4 | <b>Net earnings from self-employment.</b> Multiply line 3 by 92.35% (.9235). If less than \$400, <b>do not</b> file this schedule; you do not owe self-employment tax . . . . . ▶                                                                                                                                                                                                                                                                                                                                                                           | 4 | 17,078,389 |  |
| 5 | <b>Self-employment tax.</b> If the amount on line 4 is: <div style="display: flex; align-items: center;"> <div style="margin-right: 10px;">             • \$94,200 or less, multiply line 4 by 15.3% (.153). Enter the result here and on <b>Form 1040, line 58.</b><br/>             • More than \$94,200, multiply line 4 by 2.9% (.029). Then, add \$11,680.80 to the result. Enter the total here and on <b>Form 1040, line 58.</b> </div> <div style="font-size: 3em; margin-right: 10px;">}</div> <div>             . . . . .           </div> </div> | 5 | 17,074,708 |  |
| 6 | <b>Deduction for one-half of self-employment tax.</b> Multiply line 5 by 50% (.5). Enter the result here and on <b>Form 1040, line 27</b> . . . . .                                                                                                                                                                                                                                                                                                                                                                                                         | 6 |            |  |

## NUMBER OF RETURNS FILED FOR SELECTED LINES

Schedule SE (Form 1040) 2006

Attachment Sequence No. 17

Page 2

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

## Section B—Long Schedule SE

## Part I Self-Employment Tax

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

|                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                |           |            |    |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------|----|
| <b>A</b> If you are a minister, member of a religious order, or Christian Science practitioner <b>and</b> you filed Form 4361, but you had \$400 or more of <b>other</b> net earnings from self-employment, check here and continue with Part I. . . . . <input type="checkbox"/> |                                                                                                                                                                                                                                                                                                                                                                                                                |           |            |    |
| <b>1</b>                                                                                                                                                                                                                                                                          | Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. <b>Note.</b> Skip this line if you use the farm optional method (see page SE-4)                                                                                                                                                                                                           | <b>1</b>  | 650,651    |    |
| <b>2</b>                                                                                                                                                                                                                                                                          | 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, code J1. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-3 for other income to report. <b>Note.</b> Skip this line if you use the nonfarm optional method (see page SE-4) | <b>2</b>  | 16,705,779 |    |
| <b>3</b>                                                                                                                                                                                                                                                                          | Combine lines 1 and 2 . . . . .                                                                                                                                                                                                                                                                                                                                                                                | <b>3</b>  |            |    |
| <b>4a</b>                                                                                                                                                                                                                                                                         | If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3                                                                                                                                                                                                                                                                                                            | <b>4a</b> | 17,078,389 |    |
| <b>b</b>                                                                                                                                                                                                                                                                          | If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . . . . .                                                                                                                                                                                                                                                                                                            | <b>4b</b> |            |    |
| <b>c</b>                                                                                                                                                                                                                                                                          | Combine lines 4a and 4b. If less than \$400, <b>stop</b> ; you do not owe self-employment tax. <b>Exception.</b> If less than \$400 and you had <b>church employee income</b> , enter -0- and continue. . . . . ▶                                                                                                                                                                                              | <b>4c</b> | 17,053,273 |    |
| <b>5a</b>                                                                                                                                                                                                                                                                         | Enter your <b>church employee income</b> from Form W-2. See page SE-1 for definition of church employee income . . . . .                                                                                                                                                                                                                                                                                       | <b>5a</b> | 41,507     |    |
| <b>b</b>                                                                                                                                                                                                                                                                          | Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0- . . . . .                                                                                                                                                                                                                                                                                                                                    | <b>5b</b> |            |    |
| <b>6</b>                                                                                                                                                                                                                                                                          | <b>Net earnings from self-employment.</b> Add lines 4c and 5b . . . . .                                                                                                                                                                                                                                                                                                                                        | <b>6</b>  | 17,074,708 |    |
| <b>7</b>                                                                                                                                                                                                                                                                          | 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 2006 . . . . .                                                                                                                                                                                                                              | <b>7</b>  | 94,200     | 00 |
| <b>8a</b>                                                                                                                                                                                                                                                                         | Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$94,200 or more, skip lines 8b through 10, and go to line 11 . . . . .                                                                                                                                                                                                         | <b>8a</b> | 1,815,435  |    |
| <b>b</b>                                                                                                                                                                                                                                                                          | Unreported tips subject to social security tax (from Form 4137, line 9)                                                                                                                                                                                                                                                                                                                                        | <b>8b</b> | 28,988     |    |
| <b>c</b>                                                                                                                                                                                                                                                                          | Add lines 8a and 8b . . . . .                                                                                                                                                                                                                                                                                                                                                                                  | <b>8c</b> | 1,829,282  |    |
| <b>9</b>                                                                                                                                                                                                                                                                          | Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . ▶                                                                                                                                                                                                                                                                                                             | <b>9</b>  |            |    |
| <b>10</b>                                                                                                                                                                                                                                                                         | Multiply the <b>smaller</b> of line 6 or line 9 by 12.4% (.124) . . . . .                                                                                                                                                                                                                                                                                                                                      | <b>10</b> | 16,407,370 |    |
| <b>11</b>                                                                                                                                                                                                                                                                         | Multiply line 6 by 2.9% (.029) . . . . .                                                                                                                                                                                                                                                                                                                                                                       | <b>11</b> | 17,074,708 |    |
| <b>12</b>                                                                                                                                                                                                                                                                         | <b>Self-employment tax.</b> Add lines 10 and 11. Enter here and on <b>Form 1040, line 58</b> . . . . .                                                                                                                                                                                                                                                                                                         | <b>12</b> | 17,074,708 |    |
| <b>13</b>                                                                                                                                                                                                                                                                         | <b>Deduction for one-half of self-employment tax.</b> Multiply line 12 by 50% (.5). Enter the result here and on <b>Form 1040, line 27</b> . . . . .                                                                                                                                                                                                                                                           | <b>13</b> |            |    |

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

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

|           |                                                                                                                                                                                  |           |        |    |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------|----|
| <b>14</b> | Maximum income for optional methods . . . . .                                                                                                                                    | <b>14</b> | 1,600  | 00 |
| <b>15</b> | Enter the <b>smaller</b> of: two-thirds ( $\frac{2}{3}$ ) of gross farm income <sup>1</sup> (not less than zero) or \$1,600. Also include this amount on line 4b above . . . . . | <b>15</b> | 22,218 |    |

**Nonfarm Optional Method.** You may use this method **only** if (a) your net nonfarm profits<sup>3</sup> were less than \$1,733 and also less than 72.189% of your gross nonfarm income,<sup>4</sup> and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years.

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

|           |                                                                                                                                                                                                   |           |       |  |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-------|--|
| <b>16</b> | Subtract line 15 from line 14 . . . . .                                                                                                                                                           | <b>16</b> |       |  |
| <b>17</b> | Enter the <b>smaller</b> of: two-thirds ( $\frac{2}{3}$ ) of gross nonfarm income <sup>4</sup> (not less than zero) or the amount on line 16. Also include this amount on line 4b above . . . . . | <b>17</b> | 9,629 |  |

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

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

<sup>3</sup>From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.

<sup>4</sup>From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

Form **2106****Employee Business Expenses**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service (99)

► See separate instructions.

► Attach to Form 1040 or Form 1040NR.

**2006**  
Attachment  
Sequence No. **54**

Your name

Occupation in which you incurred expenses

Social security number

Total Forms Filed = 8,664,367 Includes 4,210,735 Form 2106-EZ's

**Part I Employee Business Expenses and Reimbursements**

| Step 1 Enter Your Expenses |                                                                                                                                                           | Column A<br>Other Than Meals<br>and Entertainment | Column B<br>Meals and<br>Entertainment |
|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|----------------------------------------|
| 1                          | Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.) . . . . .                                                               | 5,134,256                                         |                                        |
| 2                          | Parking fees, tolls, and transportation, including train, bus, etc., that <b>did not</b> involve overnight travel or commuting to and from work . . . . . | 2,009,909                                         |                                        |
| 3                          | Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Do not</b> include meals and entertainment . . . . .      | 1,837,488                                         |                                        |
| 4                          | Business expenses not included on lines 1 through 3. <b>Do not</b> include meals and entertainment. . . . .                                               | 5,281,461                                         |                                        |
| 5                          | Meals and entertainment expenses (see instructions) . . . . .                                                                                             |                                                   | 3,000,920                              |
| 6                          | <b>Total expenses.</b> In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5 . . . . .                       | 7,769,790                                         |                                        |

**Note:** If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.**Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1**

|   |                                                                                                                                                                                                                        |         |         |
|---|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|---------|
| 7 | Enter reimbursements received from your employer that were <b>not</b> reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions) . . . . . | 453,154 | 176,812 |
|---|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|---------|

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

|    |                                                                                                                                                                                                                                                                                                                                                                                             |           |           |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|
| 8  | Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8) . . . . .<br><b>Note:</b> If <b>both columns</b> of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.                              | 7,758,560 | 2,981,519 |
| 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 75% (.75) instead of 50%. For details, see instructions.) . . . . .                                                                             |           | 2,981,519 |
| 10 | Add the amounts on line 9 of both columns and enter the total here. <b>Also, enter the total on Schedule A (Form 1040), line 20</b> (or on Schedule A (Form 1040NR), line 9). (Reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) . . . . . ► |           | 7,901,026 |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11700N

Form **2106** (2006)

## 2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

Form 2106 (2006)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Page 2

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

|    |                                                                                    | (a) Vehicle 1                                            | (b) Vehicle 2                                            |
|----|------------------------------------------------------------------------------------|----------------------------------------------------------|----------------------------------------------------------|
| 11 | Enter the date the vehicle was placed in service . . . . .                         | 11 / /                                                   | / /                                                      |
| 12 | Total miles the vehicle was driven during 2006 . . . . .                           | 12 miles                                                 | miles                                                    |
| 13 | Business miles included on line 12 . . . . .                                       | 13 miles                                                 | miles                                                    |
| 14 | Percent of business use. Divide line 13 by line 12 . . . . .                       | 14 %                                                     | %                                                        |
| 15 | Average daily roundtrip commuting distance . . . . .                               | 15 miles                                                 | miles                                                    |
| 16 | Commuting miles included on line 12 . . . . .                                      | 16 miles                                                 | miles                                                    |
| 17 | Other miles. Add lines 13 and 16 and subtract the total from line 12. . . . .      | 17 miles                                                 | miles                                                    |
| 18 | Do you (or your spouse) have another vehicle available for personal use? . . . . . | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 19 | Was your vehicle available for personal use during off-duty hours? . . . . .       | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 20 | Do you have evidence to support your deduction? . . . . .                          | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 21 | If "Yes," is the evidence written? . . . . .                                       | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |

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

|    |                                            |    |           |
|----|--------------------------------------------|----|-----------|
| 22 | Multiply line 13 by 44.5¢ (.445) . . . . . | 22 | 4,381,687 |
|----|--------------------------------------------|----|-----------|

**Section C—Actual Expenses**

|     |                                                                                                                                     | (a) Vehicle 1 | (b) Vehicle 2 |
|-----|-------------------------------------------------------------------------------------------------------------------------------------|---------------|---------------|
| 23  | Gasoline, oil, repairs, vehicle insurance, etc. . . . .                                                                             | 23            |               |
| 24a | Vehicle rentals . . . . .                                                                                                           | 24a           |               |
| b   | Inclusion amount (see instructions) . . . . .                                                                                       | 24b           |               |
| c   | 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. . . . .                                                                        | 29 490,775    |               |

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

|    |                                                                                                                                                                  | (a) Vehicle 1 | (b) Vehicle 2 |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------------|
| 30 | Enter cost or other basis (see instructions) . . . . .                                                                                                           | 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            |               |
| 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 <b>smaller</b> 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            |               |

## 2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

**Unreimbursed Employee Business Expenses**

OMB No. 1545-0074

**2006**Attachment  
Sequence No. **54A**

► Attach to Form 1040 or Form 1040NR.

Your name

Total Forms Filed = 4,210,735

Occupation in which you incurred expenses

Social security number

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

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2006.

**Caution:** You can use the standard mileage rate for 2006 **only if:** (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, **or** (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

**Part I Figure Your Expenses**

|   |                                                                                                                                                                                                                                                                                                                                                                                     |   |  |  |
|---|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|--|--|
| 1 | Vehicle expense using the standard mileage rate. Complete Part II and multiply line 8a by 44.5¢ (.445) . . . . .                                                                                                                                                                                                                                                                    | 1 |  |  |
| 2 | Parking fees, tolls, and transportation, including train, bus, etc., that <b>did not</b> involve overnight travel or commuting to and from work . . . . .                                                                                                                                                                                                                           | 2 |  |  |
| 3 | Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Do not</b> include meals and entertainment . . . . .                                                                                                                                                                                                                                | 3 |  |  |
| 4 | Business expenses not included on lines 1 through 3. <b>Do not</b> include meals and entertainment . . . . .                                                                                                                                                                                                                                                                        | 4 |  |  |
| 5 | Meals and entertainment expenses: \$ _____ × 50% (.50) (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 75% (.75) instead of 50%. For details, see instructions.)                                                                                                              | 5 |  |  |
| 6 | <b>Total expenses.</b> Add lines 1 through 5. Enter here and on <b>Schedule A (Form 1040), line 20</b> (or on <b>Schedule A (Form 1040NR), line 9</b> ). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.) . . . . . | 6 |  |  |

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

- 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 2006, 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? . . . . . ☐ 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



NUMBER OF RETURNS FILED FOR SELECTED LINES  
**Child and Dependent Care Expenses**

Form **2441**Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

▶ See separate instructions.

OMB No. 1545-0074

**2006**Attachment  
Sequence No. **21**

Name(s) shown on return

Total Forms Filed = 7,269,042

Your social security number

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

• **Dependent Care Benefits** • **Qualifying Person(s)** • **Qualified Expenses**

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

| 1 | (a) Care provider's name | (b) Address<br>(number, street, apt. no., city, state, and ZIP code) | (c) Identifying number<br>(SSN or EIN) | (d) Amount paid<br>(see instructions) |
|---|--------------------------|----------------------------------------------------------------------|----------------------------------------|---------------------------------------|
|   |                          |                                                                      |                                        |                                       |
|   |                          |                                                                      |                                        | 7,210,946                             |

Did you receive  
dependent care benefits?

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

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

**Caution.** If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 62, or Form 1040NR, line 57.

**Part II** **Credit for Child and Dependent Care Expenses****2** Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

| (a) Qualifying person's name |      | (b) Qualifying person's social security number | (c) Qualified expenses you incurred and paid in 2006 for the person listed in column (a) |
|------------------------------|------|------------------------------------------------|------------------------------------------------------------------------------------------|
| First                        | Last |                                                |                                                                                          |
|                              |      | 7,150,560                                      | 7,083,401                                                                                |
|                              |      | 2,444,723                                      | 2,411,942                                                                                |

|                      |                                                                                                                                                                                                       |                          |                 |                          |
|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|-----------------|--------------------------|
| 3                    | Add the amounts in column (c) of line 2. <b>Do not</b> enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 33 | 3                        | 6,815,786       |                          |
| 4                    | Enter your <b>earned income</b> . See instructions                                                                                                                                                    | 4                        | 7,071,684       |                          |
| 5                    | If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); <b>all others</b> , enter the amount from line 4                   | 5                        | 4,265,045       |                          |
| 6                    | Enter the <b>smallest</b> of line 3, 4, or 5                                                                                                                                                          | 6                        | 6,774,236       |                          |
| 7                    | Enter the amount from Form 1040, line 38, or Form 1040NR, line 36                                                                                                                                     | 7                        |                 |                          |
| 8                    | Enter on line 8 the decimal amount shown below that applies to the amount on line 7                                                                                                                   |                          |                 |                          |
| <b>If line 7 is:</b> |                                                                                                                                                                                                       | <b>If line 7 is:</b>     |                 |                          |
| <b>Over</b>          | <b>But not over</b>                                                                                                                                                                                   | <b>Decimal amount is</b> | <b>Over</b>     | <b>But not over</b>      |
|                      |                                                                                                                                                                                                       |                          |                 | <b>Decimal amount is</b> |
| \$0—15,000           |                                                                                                                                                                                                       | .35                      | \$29,000—31,000 | .27                      |
| 15,000—17,000        |                                                                                                                                                                                                       | .34                      | 31,000—33,000   | .26                      |
| 17,000—19,000        |                                                                                                                                                                                                       | .33                      | 33,000—35,000   | .25                      |
| 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        |                                                                                                                                                                                                       | .29                      | 41,000—43,000   | .21                      |
| 27,000—29,000        |                                                                                                                                                                                                       | .28                      | 43,000—No limit | .20                      |
| 9                    | Multiply line 6 by the decimal amount on line 8. If you paid 2005 expenses in 2006, see the instructions                                                                                              | 8                        | 7,139,304       | × .                      |
| 10                   | Enter the amount from Form 1040, line 46, minus any amount on Form 1040, line 47, or Form 1040NR, line 43, minus any amount on Form 1040NR, line 44                                                   | 9                        | 6,773,609       |                          |
| 11                   | <b>Credit for child and dependent care expenses.</b> Enter the <b>smaller</b> of line 9 or line 10 here and on Form 1040, line 48, or Form 1040NR, line 45                                            | 10                       |                 |                          |
|                      |                                                                                                                                                                                                       | 11                       | 6,466,792       |                          |

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

Cat. No. 11862M

Form **2441** (2006)

**Part III Dependent Care Benefits**

|           |                                                                                                                                                                                                                                                                                                                                                                                                                  |           |            |  |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------|--|
| <b>12</b> | Enter the total amount of <b>dependent care benefits</b> you received in 2006. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. <b>Do not</b> include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership . . . . . | <b>12</b> | 1,057,526  |  |
| <b>13</b> | Enter the amount, if any, you carried over from 2005 and used in 2006 during the grace period. See instructions . . . . .                                                                                                                                                                                                                                                                                        | <b>13</b> | 6,178      |  |
| <b>14</b> | Enter the amount, if any, you forfeited or carried forward to 2007. See instructions . . . . .                                                                                                                                                                                                                                                                                                                   | <b>14</b> | ( 71,685 ) |  |
| <b>15</b> | Combine lines 12 through 14. See instructions . . . . .                                                                                                                                                                                                                                                                                                                                                          | <b>15</b> |            |  |
| <b>16</b> | Enter the total amount of <b>qualified expenses</b> incurred in 2006 for the care of the <b>qualifying person(s)</b> . . . . .                                                                                                                                                                                                                                                                                   | <b>16</b> | 1,136,383  |  |
| <b>17</b> | Enter the <b>smaller</b> of line 15 or 16 . . . . .                                                                                                                                                                                                                                                                                                                                                              | <b>17</b> |            |  |
| <b>18</b> | Enter your <b>earned income</b> . See instructions . . . . .                                                                                                                                                                                                                                                                                                                                                     | <b>18</b> | 7,071,684  |  |
| <b>19</b> | Enter the amount shown below that applies to you.<br><ul style="list-style-type: none"> <li>• If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5).</li> <li>• If married filing separately, see the instructions for the amount to enter.</li> <li>• All others, enter the amount from line 18.</li> </ul>              | <b>19</b> | 4,265,045  |  |
| <b>20</b> | Enter the <b>smallest</b> of line 17, 18, or 19 . . . . .                                                                                                                                                                                                                                                                                                                                                        | <b>20</b> |            |  |
| <b>21</b> | 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- . . . . .                                                                                                                                                                                                                                                       | <b>21</b> | 14,281     |  |
| <b>22</b> | Subtract line 21 from line 15 . . . . .                                                                                                                                                                                                                                                                                                                                                                          | <b>22</b> |            |  |
| <b>23</b> | Enter \$5,000 (\$2,500 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 19) . . . . .                                                                                                                                                                                                                                                                      | <b>23</b> |            |  |
| <b>24</b> | <b>Deductible benefits.</b> Enter the <b>smallest</b> of line 20, 21, or 23. Also, include this amount on the appropriate line(s) of your return. See instructions . . . . .                                                                                                                                                                                                                                     | <b>24</b> | 6,877      |  |
| <b>25</b> | Enter the <b>smaller</b> of line 20 or 23 . . . . .                                                                                                                                                                                                                                                                                                                                                              | <b>25</b> |            |  |
| <b>26</b> | Enter the amount from line 24 . . . . .                                                                                                                                                                                                                                                                                                                                                                          | <b>26</b> |            |  |
| <b>27</b> | <b>Excluded benefits.</b> Subtract line 26 from line 25. If zero or less, enter -0- . . . . .                                                                                                                                                                                                                                                                                                                    | <b>27</b> | 796,180    |  |
| <b>28</b> | <b>Taxable benefits.</b> Subtract line 27 from line 22. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7, or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7, or Form 1040NR, line 8, enter "DCB". . . . .                                                                                                                                                           | <b>28</b> | 290,198    |  |

To claim the child and dependent care credit, complete lines 29–33 below.

|           |                                                                                                                                                                                            |           |           |  |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|--|
| <b>29</b> | Enter \$3,000 (\$6,000 if two or more qualifying persons) . . . . .                                                                                                                        | <b>29</b> |           |  |
| <b>30</b> | Add lines 24 and 27 . . . . .                                                                                                                                                              | <b>30</b> | 802,753   |  |
| <b>31</b> | Subtract line 30 from line 29. If zero or less, <b>stop</b> . You cannot take the credit. <b>Exception.</b> If you paid 2005 expenses in 2006, see the instructions for line 9 . . . . .   | <b>31</b> |           |  |
| <b>32</b> | Complete line 2 on the front of this form. <b>Do not</b> include in column (c) any benefits shown on line 30 above. Then, add the amounts in column (c) and enter the total here . . . . . | <b>32</b> |           |  |
| <b>33</b> | Enter the <b>smaller</b> of line 31 or 32. Also, enter this amount on line 3 on the front of this form and complete lines 4–11 . . . . .                                                   | <b>33</b> | 6,815,786 |  |

**3468**Form  
(Rev. December 2006)  
Department of the Treasury  
Internal Revenue Service (99)**Investment Credit**▶ **Attach to your tax return. See instructions.**

OMB No. 1545-0155

Attachment  
Sequence No. **52**

Name(s) shown on return

**Total Forms Filed = 35,590****Identifying number**

- 1** Rehabilitation credit (see instructions for requirements that must be met):
- a** Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. **Note:** *This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent* . . . . ▶ ☐
- b** Enter the date on which the 24- or 60-month measuring period begins \_\_\_\_/\_\_\_\_/\_\_\_\_ and ends \_\_\_\_/\_\_\_\_/\_\_\_\_
- c** Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) . . . . \$ \_\_\_\_\_
- d** Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 1b above . . . . \$ \_\_\_\_\_
- Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:
- e** Pre-1936 buildings located in the Gulf Opportunity Zone . . . . \$ \_\_\_\_\_ × 13% (.13)
- f** Other pre-1936 buildings . . . . \$ 3,443 × 10% (.10)
- g** Certified historic structures located in the Gulf Opportunity Zone . . . . \$ \_\_\_\_\_ × 26% (.26)
- h** Other certified historic structures . . . . \$ 4,601 × 20% (.20)
- For properties identified on lines 1g or 1h, complete lines 1i and 1j
- i** Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) . . . . \_\_\_\_\_
- j** Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) . . . . \_\_\_\_/\_\_\_\_/\_\_\_\_
- k** Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) . . . .
- 2** Energy credit:
- a** Basis of property using geothermal energy placed in service during the tax year (see instructions) \$ \_\_\_\_\_ × 10% (.10)
- 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):
- c** Basis of property installed during the tax year \$ \_\_\_\_\_ × 30% (.30)
- d** Kilowatt capacity of property in **c** above . . . ▶ \_\_\_\_\_ × \$1,000
- e** Enter the lesser of line 2c or 2d . . . .
- Qualified microturbine property (see instructions):
- f** Basis of property installed during the tax year \$ \_\_\_\_\_ × 10% (.10)
- g** Kilowatt capacity of property in **f** above . . . ▶ \_\_\_\_\_ × \$200
- h** Enter the lesser of line 2f or 2g . . . .
- i** Total. Add lines 2a, 2b, 2e, and 2h . . . .
- 3** Qualifying advanced coal project credit (see instructions):
- a** Basis of qualified investment in integrated gasification combined cycle property placed in service during the tax year \$ \_\_\_\_\_ × 20% (.20)
- b** Basis of qualified investment in property other than in **a** above placed in service during the tax year ▶ \$ \_\_\_\_\_ × 15% (.15)
- c** Total. Add lines 3a and 3b . . . .
- 4** Qualifying gasification project credit (see instructions). Basis of qualified investment in property placed in service during the tax year . . . . ▶ \$ \_\_\_\_\_ × 20% (.20)
- 5** Credit from cooperatives. Enter the unused investment credit from cooperatives . . . .
- 6** Add lines 1e through 1h, 1k, 2i, 3c, 4, and 5. Report this amount on the applicable line of Form 3800 (e.g., line 1a of the 2006 Form 3800) . . . . Nondeductible investment credit = 422

|           |        |  |
|-----------|--------|--|
| <b>1e</b> | *      |  |
| <b>1f</b> | 3,443  |  |
| <b>1g</b> | *      |  |
| <b>1h</b> | 4,604  |  |
| <b>1k</b> | *      |  |
| <b>2i</b> | 2,538  |  |
| <b>3c</b> | 21,354 |  |
| <b>4</b>  | 2,300  |  |
| <b>5</b>  | *      |  |
| <b>6</b>  | 35,171 |  |

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **3800****General Business Credit**

OMB No. 1545-0895

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

**2006**  
Attachment  
Sequence No. **22**

Name(s) shown on return

Total Forms Filed = 587,378

Identifying number

**Part I Current Year Credit****Important:** You may not be required to complete and file a separate credit form (shown in parentheses below) to claim the credit. For details, see **What's New** in the instructions.

|                                                                                                                                                                    |            |         |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---------|--|
| <b>1a</b> Investment credit (attach Form 3468)                                                                                                                     | <b>1a</b>  | 35,171  |  |
| <b>b</b> Work opportunity credit (Form 5884)                                                                                                                       | <b>1b</b>  | 41,433  |  |
| <b>c</b> Welfare-to-work credit (Form 8861)                                                                                                                        | <b>1c</b>  | 6,772   |  |
| <b>d</b> Credit for increasing research activities (Form 6765)                                                                                                     | <b>1d</b>  | 39,122  |  |
| <b>e</b> Low-income housing credit (Form 8586) (enter EIN if claiming this credit from a pass-through entity: _____ - _____)                                       | <b>1e</b>  | 79,145  |  |
| <b>f</b> Enhanced oil recovery credit <b>only</b> from partnerships and S corporations (see instructions)                                                          | <b>1f</b>  | 2,516   |  |
| <b>g</b> Disabled access credit (Form 8826) (do not enter more than \$5,000)                                                                                       | <b>1g</b>  | 10,182  |  |
| <b>h</b> Renewable electricity production credit (Form 8835, Section A only)                                                                                       | <b>1h</b>  | 1,853   |  |
| <b>i</b> Indian employment credit (Form 8845)                                                                                                                      | <b>1i</b>  | 3,713   |  |
| <b>j</b> Credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846)                                                          | <b>1j</b>  | 69,531  |  |
| <b>k</b> Orphan drug credit (Form 8820)                                                                                                                            | <b>1k</b>  | 551     |  |
| <b>l</b> New markets credit (Form 8874) (enter EIN if claiming this credit from a pass-through entity: _____ - _____)                                              | <b>1l</b>  | 941     |  |
| <b>m</b> Credit for small employer pension plan startup costs (Form 8881) (do not enter more than \$500)                                                           | <b>1m</b>  | 4,580   |  |
| <b>n</b> Credit for employer-provided child care facilities and services (Form 8882) (enter EIN if claiming this credit from a pass-through entity: _____ - _____) | <b>1n</b>  | 10,685  |  |
| <b>o</b> Qualified railroad track maintenance credit (Form 8900)                                                                                                   | <b>1o</b>  | 392     |  |
| <b>p</b> Biodiesel and renewable diesel fuels credit (attach Form 8864)                                                                                            | <b>1p</b>  | 2,619   |  |
| <b>q</b> Low sulfur diesel fuel production credit (Form 8896)                                                                                                      | <b>1q</b>  | 1,354   |  |
| <b>r</b> Distilled spirits credit (Form 8906)                                                                                                                      | <b>1r</b>  | 140     |  |
| <b>s</b> Nonconventional source fuel credit (Form 8907)                                                                                                            | <b>1s</b>  | 16,517  |  |
| <b>t</b> Energy efficient home credit (Form 8908)                                                                                                                  | <b>1t</b>  | 3,078   |  |
| <b>u</b> Energy efficient appliance credit (Form 8909)                                                                                                             | <b>1u</b>  | *       |  |
| <b>v</b> Alternative motor vehicle credit (Form 8910)                                                                                                              | <b>1v</b>  | **      |  |
| <b>w</b> Alternative fuel vehicle refueling property credit (Form 8911)                                                                                            | <b>1w</b>  | 286     |  |
| <b>x</b> Credit for contributions to selected community development corporations (Form 8847)                                                                       | <b>1x</b>  | 120     |  |
| <b>y</b> Mine rescue team training credit (Form 8923)                                                                                                              | <b>1y</b>  | *       |  |
| <b>z</b> General credits from an electing large partnership (Schedule K-1 (Form 1065-B))                                                                           | <b>1z</b>  | 1,968   |  |
| <b>aa</b> Credits for employers affected by Hurricane Katrina, Rita, or Wilma (Form 5884-A)                                                                        | <b>1aa</b> | 6,767   |  |
| <b>2</b> Add lines 1a through 1aa                                                                                                                                  | <b>2</b>   | 455,017 |  |
| <b>3</b> Passive activity credits included on line 2 (see instructions)                                                                                            | <b>3</b>   | 138,871 |  |
| <b>4</b> Subtract line 3 from line 2                                                                                                                               | <b>4</b>   | 326,062 |  |
| <b>5</b> Passive activity credits allowed for 2006 (see instructions)                                                                                              | <b>5</b>   | 116,159 |  |
| <b>6</b> Carryforward of general business credit to 2006. See instructions for the schedule to attach                                                              | <b>6</b>   | 211,173 |  |
| <b>7</b> Carryback of general business credit from 2007 (see instructions)                                                                                         | <b>7</b>   |         |  |
| <b>8</b> <b>Current year credit.</b> Add lines 4 through 7                                                                                                         | <b>8</b>   | 556,142 |  |

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12392F

Form **3800** (2006)

\* Entry for this line is greater than zero, but too small to report

\*\* Data Not Available

**Part II Allowable Credit**

|            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |            |         |  |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---------|--|
| <b>9</b>   | Regular tax before credits:                                                                                                                                                                                                                                                                                                                                                                                                                                             |            |         |  |
|            | <ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 1040, line 44 or Form 1040NR, line 41 .</li> <li>Corporations. Enter the amount from Form 1120, Schedule J, line 2; Form 1120-A, Part I, line 1; or the applicable line of your return . . . . .</li> <li>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 . . . . .</li> </ul>       |            |         |  |
| <b>10</b>  | Alternative minimum tax:                                                                                                                                                                                                                                                                                                                                                                                                                                                |            |         |  |
|            | <ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 6251, line 35 . . . . .</li> <li>Corporations. Enter the amount from Form 4626, line 14 . . . . .</li> <li>Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 .</li> </ul>                                                                                                                                                                                         |            | 135,732 |  |
| <b>11</b>  | Add lines 9 and 10 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                            |            |         |  |
| <b>12a</b> | Foreign tax credit . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>12a</b> |         |  |
| <b>b</b>   | Credits from Form 1040, lines 48 through 54 (or Form 1040NR, lines 45 through 49) . . . . .                                                                                                                                                                                                                                                                                                                                                                             | <b>12b</b> |         |  |
| <b>c</b>   | Qualified electric vehicle credit (Form 8834, line 20) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                        | <b>12c</b> |         |  |
| <b>d</b>   | Non-business alternative motor vehicle credit (Form 8910, line 18) . . . . .                                                                                                                                                                                                                                                                                                                                                                                            | <b>12d</b> |         |  |
| <b>e</b>   | Non-business alternative fuel vehicle refueling property credit (Form 8911, line 19) . . . . .                                                                                                                                                                                                                                                                                                                                                                          | <b>12e</b> |         |  |
| <b>f</b>   | Add lines 12a through 12e . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>12f</b> |         |  |
| <b>13</b>  | <b>Net income tax.</b> Subtract line 12f from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18 . . . . .                                                                                                                                                                                                                                                                                                                                             | <b>13</b>  | 539,747 |  |
| <b>14</b>  | <b>Net regular tax.</b> Subtract line 12f from line 9. If zero or less, enter -0-                                                                                                                                                                                                                                                                                                                                                                                       | <b>14</b>  | 537,614 |  |
| <b>15</b>  | Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions) . . . . .                                                                                                                                                                                                                                                                                                                                                                            | <b>15</b>  | 221,671 |  |
| <b>16</b>  | Tentative minimum tax:                                                                                                                                                                                                                                                                                                                                                                                                                                                  |            |         |  |
|            | <ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 6251, line 33 . . . . .</li> <li>Corporations. Enter the amount from Form 4626, line 12 . . . . .</li> <li>Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54 . . . . .</li> </ul>                                                                                                                                                                                 | <b>16</b>  | 443,063 |  |
| <b>17</b>  | Enter the greater of line 15 or line 16 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>17</b>  |         |  |
| <b>18</b>  | Subtract line 17 from line 13. If zero or less, enter -0- . . . . .                                                                                                                                                                                                                                                                                                                                                                                                     | <b>18</b>  |         |  |
| <b>19</b>  | <b>Credit allowed for the current year.</b> Enter the <b>smaller</b> of line 8 or line 18. <b>Individuals, estates, and trusts:</b> See the instructions for line 19 if claiming the research credit. <b>C corporations:</b> See the line 19 instructions if there has been an ownership change, acquisition, or reorganization. Report the amount from line 19 (if smaller than line 8, see instructions) as indicated below or on the applicable line of your return: |            |         |  |
|            | <ul style="list-style-type: none"> <li>Individuals. Form 1040, line 55 or Form 1040NR, line 50 . . . . .</li> <li>Corporations. Form 1120, Schedule J, line 5c; or Form 1120-A, Part I, line 2 . . . . .</li> <li>Estates and trusts. Form 1041, Schedule G, line 2c . . . . .</li> </ul>                                                                                                                                                                               | <b>19</b>  | 386,681 |  |

## NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **3903**Department of the Treasury  
Internal Revenue Service**Moving Expenses**

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2006**Attachment  
Sequence No. **62**

Name(s) shown on return

Your social security number

**Total Forms Filed = 1,100,438**

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

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

|                                                                                                                                                                                                                    |                                                                                                                                                                                                                                           |   |           |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-----------|--|
| 1                                                                                                                                                                                                                  | Transportation and storage of household goods and personal effects (see instructions) . . . . .                                                                                                                                           | 1 | 971,169   |  |
| 2                                                                                                                                                                                                                  | Travel (including lodging) from your old home to your new home (see instructions). <b>Do not</b> include the cost of meals . . . . .                                                                                                      | 2 | 858,721   |  |
| 3                                                                                                                                                                                                                  | Add lines 1 and 2 . . . . .                                                                                                                                                                                                               | 3 | 1,089,890 |  |
| 4                                                                                                                                                                                                                  | Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is <b>not</b> 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 <b>P</b> . . . . . | 4 | 148,344   |  |
| 5                                                                                                                                                                                                                  | Is line 3 <b>more than</b> line 4?                                                                                                                                                                                                        |   |           |  |
| <input type="checkbox"/> <b>No.</b> You <b>cannot</b> 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, or Form 1040NR, line 8. |                                                                                                                                                                                                                                           |   |           |  |
| <input type="checkbox"/> <b>Yes.</b> Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form 1040NR, line 26. This is your <b>moving expense deduction</b> . . . . .                 |                                                                                                                                                                                                                                           | 5 | 1,049,547 |  |

**General Instructions****What's New**

For 2006, the standard mileage rate for using your vehicle to move to a new home is 18 cents a mile.

**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.

**Moving Expenses You Can Deduct**

You can deduct the reasonable expenses of moving your household goods and personal effects and of traveling from your old home to your new home. Reasonable expenses can include the cost of lodging (but not meals) while traveling to your new home. You cannot deduct the cost of sightseeing trips.

**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 the distance test and time test. See instructions on the 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.



*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 <b>old home</b> to your <b>new workplace</b> . . . . . | 1. _____ miles |
| 2. Number of miles from your <b>old home</b> to your <b>old workplace</b> . . . . . | 2. _____ miles |
| 3. Subtract line 2 from line 1. If zero or less, enter -0- . . . . .                | 3. _____ miles |

**Is line 3 at least 50 miles?**

- ☐ **Yes.** You meet this test.
- ☐ **No.** You do not meet this test. You **cannot** deduct your moving expenses. **Do not** complete Form 3903.

NUMBER OF RETURNS FILED FOR SELECTED LINES  
**Credit for Federal Tax Paid on Fuels**

Form

**4136**Department of the Treasury  
Internal Revenue Service

► See the separate instructions.  
 ► Attach this form to your income tax return.

OMB No. 1545-0162

**2006**Attachment  
Sequence No. **23**

Name (as shown on your income tax return)

Data on this form reflects only form 1040 filers, not business or fiduciary filers

Taxpayer identification number

Total Forms Filed = 318,754

**Caution.** Claimant has the name and address of the person who sold the fuel to the claimant and the dates of purchase. For claims on lines 1c and 2b (type of use 13 and 14), 3d, 4c, 5, and 9, claimant has not waived the right to make the claim. For claims on lines 1c and 2b (type of use 13 and 14), claimant certifies that a certificate has not been provided to the credit card issuer.

**1 Nontaxable Use of Gasoline**

|   | (a) Type of use                                        | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|---|--------------------------------------------------------|----------|-------------|----------------------|---------|
| a | Off-highway business use                               | .183     |             | \$ 282,903           | 362     |
| b | Use on a farm for farming purposes                     | .183     |             |                      |         |
| c | Other nontaxable use (see <b>Caution</b> above line 1) | .183     |             |                      |         |
| d | Exported                                               | .184     |             | 4,474                | 411     |

**2 Nontaxable Use of Aviation Gasoline**

|   | (a) Type of use                                        | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|---|--------------------------------------------------------|----------|-------------|----------------------|---------|
| a | Use in commercial aviation (other than foreign trade)  | .15      |             | \$ 885               | 354     |
| b | Other nontaxable use (see <b>Caution</b> above line 1) | .193     |             | 1,135                | 324     |
| c | Exported                                               | .194     |             | *                    | 412     |

**3 Nontaxable Use of Undyed Diesel Fuel**

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

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

|   | (a) Type of use                                                            | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|---|----------------------------------------------------------------------------|----------|-------------|----------------------|---------|
| a | Nontaxable use                                                             | .243     |             | \$ 46,469            | 360     |
| b | Use on a farm for farming purposes                                         | .243     |             |                      |         |
| c | Use in trains                                                              | .22      |             | *                    | 353     |
| d | Use in certain intercity and local buses (see <b>Caution</b> above line 1) | .17      |             | 777                  | 350     |
| e | Exported                                                                   | .244     |             | *                    | 413     |

**4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)**

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 ☐

|   | (a) Type of use                                                            | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|---|----------------------------------------------------------------------------|----------|-------------|----------------------|---------|
| a | Nontaxable use                                                             | .243     |             | \$ 12,182            | 346     |
| b | Use on a farm for farming purposes                                         | .243     |             |                      |         |
| c | Use in certain intercity and local buses (see <b>Caution</b> above line 1) | .17      |             | *                    | 347     |
| d | Exported                                                                   | .244     |             | *                    | 414     |

**5 Kerosene Used in Commercial Aviation (Other Than Foreign Trade)**

|   | (b) Rate                                                   | (c) Gallons | (d) Amount of credit | (e) CRN |
|---|------------------------------------------------------------|-------------|----------------------|---------|
| a | Kerosene taxed at \$.244 (see <b>Caution</b> above line 1) | .200        | \$ 329               | 417     |
| b | Kerosene taxed at \$.219 (see <b>Caution</b> above line 1) | .175        | 327                  | 355     |

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 12625R

Form **4136** (2006)

\* Entry for this line is greater than zero, but too small to report

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

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

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

|                                                   | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|---------------------------------------------------|----------|-------------|----------------------|---------|
| <b>a</b> Use by a state or local government       | \$ .243  |             | \$ *                 | 360     |
| <b>b</b> Use in certain intercity and local buses | .17      |             | 0                    | 350     |

**7 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use 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 . . . ► ☐

|                                                   | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|---------------------------------------------------|----------|-------------|----------------------|---------|
| <b>a</b> Use by a state or local government       | \$ .243  | }           | \$ *                 | 346     |
| <b>b</b> Sales from a blocked pump                | .243     |             |                      |         |
| <b>c</b> Use in certain intercity and local buses | .17      |             | 0                    | 347     |

**8 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation****Registration No. ►**

Claimant sold the kerosene for use in aviation 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 the written consent of the buyer to make the claim. See the instructions for additional information to be submitted.

|                                                                                | (a) Type of use | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|--------------------------------------------------------------------------------|-----------------|----------|-------------|----------------------|---------|
| <b>a</b> Use in commercial aviation (other than foreign trade) taxed at \$.219 |                 | \$ .175  |             | \$ *                 | 355     |
| <b>b</b> Use in commercial aviation (other than foreign trade) taxed at \$.244 |                 | .200     |             | *                    | 417     |
| <b>c</b> Nonexempt use in noncommercial aviation                               |                 | .025     |             | *                    | 418     |
| <b>d</b> Other nontaxable uses taxed at \$.244                                 |                 | .243     |             | *                    | 346     |
| <b>e</b> Other nontaxable uses taxed at \$.219                                 |                 | .218     |             | 0                    | 369     |

**9 Nontaxable Use of Kerosene Used in Noncommercial Aviation**

|                                                                                              | (a) Type of use | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|----------------------------------------------------------------------------------------------|-----------------|----------|-------------|----------------------|---------|
| <b>a</b> Nontaxable use (other than state) taxed at \$.244 (see <b>Caution</b> above line 1) |                 | \$ .243  |             | \$ 0                 | 346     |
| <b>b</b> Nontaxable use (other than state) taxed at \$.219 (see <b>Caution</b> above line 1) |                 | .218     |             | 0                    | 369     |

**10 Reserved for future use**

## 2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

Form 4136 (2006)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Page **3****11 Nontaxable Use of Liquefied Petroleum Gas (LPG) (before October 1, 2006)**

|          | (a) Type of use                              | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|----------|----------------------------------------------|----------|-------------|----------------------|---------|
| <b>a</b> | Use in certain intercity and local buses     | .062     |             | \$ 0                 | 352     |
| <b>b</b> | Use in qualified local buses or school buses | .136     |             | 0                    | 361     |
| <b>c</b> | Other nontaxable use                         | .136     |             | *                    | 395     |

**12 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 of alcohol | (d) Amount of credit | (e) CRN |
|----------|---------------------------------------------------------------|------------------------|----------------------|---------|
| <b>a</b> | Alcohol fuel mixtures containing ethanol                      | \$ .51                 | \$ 0                 | 393     |
| <b>b</b> | Alcohol fuel mixtures containing alcohol (other than ethanol) | .60                    | *                    | 394     |

**13 Biodiesel or Renewable Diesel Mixture Credit**

Registration No. ►

Claimant produced a mixture by mixing diesel fuel with biodiesel or renewable diesel. The biodiesel used to produce the biodiesel mixture must meet ASTM D6751 and be registered with the EPA as a fuel and fuel additive under section 211 of the Clean Air Act. The 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 of biodiesel or renewable diesel | (d) Amount of credit | (e) CRN |
|----------|------------------------------------------------|----------------------------------------------|----------------------|---------|
| <b>a</b> | Biodiesel (other than agri-biodiesel) mixtures | \$ .50                                       | \$ *                 | 388     |
| <b>b</b> | Agri-biodiesel mixtures                        | 1.00                                         | 0                    | 390     |
| <b>c</b> | Renewable diesel mixtures                      | 1.00                                         | *                    | 307     |

**14 Nontaxable Use of Alternative Fuel (after September 30, 2006)**

**Caution.** There is a reduced credit rate for use in certain intercity and local buses (type of use 5). See page 4 in the Instructions for Form 4136 for the credit rate.

|          | (a) Type of use                                                                        | (b) Rate | (c) Gallons or gasoline gallon equivalents (GGE) | (d) Amount of credit | (e) CRN |
|----------|----------------------------------------------------------------------------------------|----------|--------------------------------------------------|----------------------|---------|
| <b>a</b> | Liquefied petroleum gas (LPG)                                                          | \$.183   |                                                  | \$ *                 | 419     |
| <b>b</b> | "P Series" fuels                                                                       | .183     |                                                  | 0                    | 420     |
| <b>c</b> | Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)                                    | .183     |                                                  | *                    | 421     |
| <b>d</b> | Liquefied hydrogen                                                                     | .183     |                                                  | *                    | 422     |
| <b>e</b> | Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process | .243     |                                                  | 0                    | 423     |
| <b>f</b> | Liquid hydrocarbons derived from biomass                                               | .243     |                                                  | 0                    | 424     |
| <b>g</b> | Liquefied natural gas (LNG)                                                            | .243     |                                                  | 0                    | 425     |

**15 Alternative Fuel Credit and Alternative Fuel Mixture Credit (after September 30, 2006)**

Registration No. ►

|          | (b) Rate                                                                               | (c) Gallons or gasoline gallon equivalents (GGE) | (d) Amount of credit | (e) CRN |
|----------|----------------------------------------------------------------------------------------|--------------------------------------------------|----------------------|---------|
| <b>a</b> | Liquefied petroleum gas (LPG)                                                          | \$ .50                                           | \$ 30                | 426     |
| <b>b</b> | "P Series" fuels                                                                       | .50                                              | *                    | 427     |
| <b>c</b> | Compressed natural gas (CNG) (GGE = 121 cu. ft.)                                       | .50                                              | *                    | 428     |
| <b>d</b> | Liquefied hydrogen                                                                     | .50                                              | *                    | 429     |
| <b>e</b> | Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process | .50                                              | 0                    | 430     |
| <b>f</b> | Liquid hydrocarbons derived from biomass                                               | .50                                              | 0                    | 431     |
| <b>g</b> | Liquefied natural gas (LNG)                                                            | .50                                              | 0                    | 432     |

\* Entry for this line is greater than zero, but too small to report

Form **4136** (2006)

**16 Registered Credit Card Issuers****Registration No. ►**

|                                                                                                 | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|-------------------------------------------------------------------------------------------------|----------|-------------|----------------------|---------|
| <b>a</b> Diesel fuel sold for the exclusive use of a state or local government                  | \$ .243  |             | \$ 0                 | 360     |
| <b>b</b> Kerosene sold for the exclusive use of a state or local government                     | .243     |             | 0                    | 346     |
| <b>c</b> Kerosene for use in aviation sold for the exclusive use of a state or local government | .218     |             | 0                    | 369     |

**17 Nontaxable Use of a Diesel-Water Fuel Emulsion****Caution.** There is a reduced credit rate for use in certain intercity and local buses (type of use 5). See page 4 in the Instructions for Form 4136 for the credit rate.

|                         | (a) Type of use | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|-------------------------|-----------------|----------|-------------|----------------------|---------|
| <b>a</b> Nontaxable use |                 | \$ .197  |             | \$ *                 | 309     |
| <b>b</b> Exported       |                 | .198     |             | 0                    | 306     |

**18 Diesel-Water Fuel Emulsion Blending****Registration No. ►**

|                | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|----------------|----------|-------------|----------------------|---------|
| Blender credit | \$ .046  |             | \$ 0                 | 310     |

**19 Exported Dyed Fuels**

|                                    | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|------------------------------------|----------|-------------|----------------------|---------|
| <b>a</b> Exported dyed diesel fuel | \$ .001  |             | \$ 0                 | 415     |
| <b>b</b> Exported dyed kerosene    | .001     |             | *                    | 416     |

|                                                                                                                                                                                                                                                                                        |           |            |  |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------|--|--|
| <b>20 Total income tax credit claimed.</b> Add lines 1 through 19, 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 24h; or the proper line of other returns. ► | <b>20</b> | \$ 318,754 |  |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------|--|--|

\* Entry for this line is greater than zero, but too small to report

Form **4562**  
Department of the Treasury  
Internal Revenue Service**Depreciation and Amortization**  
(Including Information on Listed Property)

OMB No. 1545-0172

**2006**  
Attachment  
Sequence No. **67**

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

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Total Forms Filed = 12,020,625

**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

|                             |                                                                                                                                                   |                              |                  |
|-----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|------------------|
| 1                           | Maximum amount. See the instructions for a higher limit for certain businesses . . . . .                                                          | 1                            | \$108,000        |
| 2                           | Total cost of section 179 property placed in service (see instructions) . . . . .                                                                 | 2                            | 3,157,889        |
| 3                           | Threshold cost of section 179 property before reduction in limitation . . . . .                                                                   | 3                            | \$430,000        |
| 4                           | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . .                                                        | 4                            |                  |
| 5                           | Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions . . . . . | 5                            | 4,970,686        |
| (a) Description of property |                                                                                                                                                   | (b) Cost (business use only) | (c) Elected cost |
| 6                           |                                                                                                                                                   |                              |                  |
| 7                           | Listed property. Enter the amount from line 29 . . . . .                                                                                          | 7                            | 446,613          |
| 8                           | Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 . . . . .                                                    | 8                            | 4,686,927        |
| 9                           | Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8. . . . .                                                                        | 9                            | 4,686,627        |
| 10                          | Carryover of disallowed deduction from line 13 of your 2005 Form 4562 . . . . .                                                                   | 10                           | 170,197          |
| 11                          | Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)                                | 11                           | 4,778,251        |
| 12                          | Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 . . . . .                                                   | 12                           | 4,641,591        |
| 13                          | Carryover of disallowed deduction to 2007. Add lines 9 and 10, less line 12 ▶                                                                     | 13                           |                  |

**Note:** Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

|    |                                                                                                                                                                                    |    |         |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|---------|
| 14 | Special allowance for qualified New York Liberty or Gulf Opportunity Zone property (other than listed property) placed in service during the tax year (see instructions) . . . . . | 14 | 39,265  |
| 15 | Property subject to section 168(f)(1) election . . . . .                                                                                                                           | 15 | 819     |
| 16 | Other depreciation (including ACRS) . . . . .                                                                                                                                      | 16 | 904,164 |

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

|    |                                                                                                                                                                                              |    |           |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----------|
| 17 | MACRS deductions for assets placed in service in tax years beginning before 2006 . . . . .                                                                                                   | 17 | 5,868,487 |
| 18 | If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here . . . . . Boxes Checked = 9,260 ▶ <input type="checkbox"/> |    |           |

**Section B—Assets Placed in Service During 2006 Tax Year Using the General Depreciation System**

| (a) Classification of property | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only—see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|--------------------------------|--------------------------------------|----------------------------------------------------------------------------|---------------------|----------------|------------|----------------------------|
| 19a 3-year property            |                                      | 192,941                                                                    |                     |                |            | 192,635                    |
| b 5-year property              |                                      | 1,778,817                                                                  |                     |                |            | 1,778,366                  |
| c 7-year property              |                                      | 1,464,827                                                                  |                     |                |            | 1,464,000                  |
| d 10-year property             |                                      | 204,344                                                                    |                     |                |            | 204,343                    |
| e 15-year property             |                                      | 297,663                                                                    |                     |                |            | 296,328                    |
| f 20-year property             |                                      | 87,871                                                                     |                     |                |            | 87,871                     |
| g 25-year property             |                                      | 8,734                                                                      | 25 yrs.             |                | S/L        | 8,734                      |
| h Residential rental property  |                                      | 1,297,723                                                                  | 27.5 yrs.           | MM             | S/L        | 1,293,271                  |
|                                | undetermined type                    | 3,177                                                                      | 27.5 yrs.           | MM             | S/L        | 3,177 undetermined type    |
| i Nonresidential real property |                                      | 702,947                                                                    | 39 yrs.             | MM             | S/L        | 693,117                    |
|                                | Total GDS cost                       | 4,650,168                                                                  |                     | MM             | S/L        | 4,639,432 Total GDS cost   |

**Section C—Assets Placed in Service During 2006 Tax Year Using the Alternative Depreciation System**

|                |  |        |         |    |     |        |
|----------------|--|--------|---------|----|-----|--------|
| 20a Class life |  | 30,122 |         |    | S/L | 30,119 |
| b 12-year      |  | 3,456  | 12 yrs. |    | S/L | 3,456  |
| c 40-year      |  | 9,428  | 40 yrs. | MM | S/L | 9,428  |

**Part IV Summary (see instructions)**

Total ADS Cost = 39,647

Total ADS Deduction = 39,644

|    |                                                                                                                                                                                                                     |    |            |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|------------|
| 21 | Listed property. Enter amount from line 28 . . . . .                                                                                                                                                                | 21 | 2,721,306  |
| 22 | <b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr. . . . . | 22 | 11,874,441 |
| 23 | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs . . . . .                                                                   | 23 | *          |

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2006)

\* Entry for this line is greater than zero, but too small to report

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

| (a)<br>Type of property (list vehicles first)                                                                                                                                                             | (b)<br>Date placed in service | (c)<br>Business/investment use percentage | (d)<br>Cost or other basis | (e)<br>Basis for depreciation (business/investment use only) | (f)<br>Recovery period | (g)<br>Method/Convention | (h)<br>Depreciation deduction | (i)<br>Elected section 179 cost |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-------------------------------------------|----------------------------|--------------------------------------------------------------|------------------------|--------------------------|-------------------------------|---------------------------------|
| <b>25</b> Special allowance for qualified New York Liberty or Gulf Opportunity Zone property placed in service during the tax year and used more than 50% in a qualified business use (see instructions). |                               |                                           |                            |                                                              |                        |                          | <b>25</b>                     |                                 |
| <b>26</b> Property used more than 50% in a qualified business use:                                                                                                                                        |                               | %                                         |                            |                                                              |                        |                          |                               |                                 |
|                                                                                                                                                                                                           |                               | %                                         |                            |                                                              |                        |                          |                               |                                 |
|                                                                                                                                                                                                           |                               | %                                         |                            |                                                              |                        |                          |                               |                                 |
| <b>27</b> Property used 50% or less in a qualified business use:                                                                                                                                          |                               | %                                         |                            |                                                              |                        | S/L –                    |                               |                                 |
|                                                                                                                                                                                                           |                               | %                                         |                            |                                                              |                        | S/L –                    |                               |                                 |
|                                                                                                                                                                                                           |                               | %                                         |                            | 2,784,784                                                    |                        | S/L –                    |                               |                                 |
| <b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1.                                                                                                              |                               |                                           |                            |                                                              |                        |                          | <b>28</b> 2,721,306           |                                 |
| <b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1.                                                                                                                           |                               |                                           |                            |                                                              |                        |                          | <b>29</b> 446,613             |                                 |

**Section B—Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

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

**Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are **not** more than 5% owners or related persons (see instructions).

|                                                                                                                                                                                                                                  | Yes | No |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| <b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?                                                                                        |     |    |
| <b>38</b> 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 |     |    |
| <b>39</b> Do you treat all use of vehicles by employees as personal use?                                                                                                                                                         |     |    |
| <b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?                                                   |     |    |
| <b>41</b> 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.

**Part VI Amortization**

| (a)<br>Description of costs                                                                  | (b)<br>Date amortization begins | (c)<br>Amortizable amount | (d)<br>Code section | (e)<br>Amortization period or percentage | (f)<br>Amortization for this year |
|----------------------------------------------------------------------------------------------|---------------------------------|---------------------------|---------------------|------------------------------------------|-----------------------------------|
| <b>42</b> Amortization of costs that begins during your 2006 tax year (see instructions):    |                                 |                           |                     |                                          |                                   |
|                                                                                              |                                 | 274,053                   |                     |                                          |                                   |
| <b>43</b> Amortization of costs that began before your 2006 tax year.                        |                                 |                           |                     | <b>43</b>                                | 605,293                           |
| <b>44</b> <b>Total.</b> Add amounts in column (f). See the instructions for where to report. |                                 |                           |                     | <b>44</b>                                | 799,079                           |

Form **4684**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

**2006**Attachment  
Sequence No. **26**

Name(s) shown on tax return

Total Forms Filed = 306,241

Identifying number

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

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

Property **A** \_\_\_\_\_  
 Property **B** \_\_\_\_\_  
 Property **C** \_\_\_\_\_  
 Property **D** \_\_\_\_\_

|                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                | Properties |   |   |         |
|-----------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---|---|---------|
|                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                | A          | B | C | D       |
| <b>2</b>                                                        | Cost or other basis of each property . . . . .                                                                                                                                                                                                                                                                                                                                                                 |            |   |   |         |
| <b>3</b>                                                        | Insurance or other reimbursement (whether or not you filed a claim) (see instructions) . . . . .                                                                                                                                                                                                                                                                                                               |            |   |   |         |
| <b>Note:</b> If line 2 is <b>more</b> than line 3, skip line 4. |                                                                                                                                                                                                                                                                                                                                                                                                                |            |   |   |         |
| <b>4</b>                                                        | Gain from casualty or theft. If line 3 is <b>more</b> than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year.                                                                                                                    |            |   |   |         |
| <b>5</b>                                                        | Fair market value <b>before</b> casualty or theft . . . . .                                                                                                                                                                                                                                                                                                                                                    |            |   |   |         |
| <b>6</b>                                                        | Fair market value <b>after</b> casualty or theft . . . . .                                                                                                                                                                                                                                                                                                                                                     |            |   |   |         |
| <b>7</b>                                                        | Subtract line 6 from line 5 . . . . .                                                                                                                                                                                                                                                                                                                                                                          |            |   |   |         |
| <b>8</b>                                                        | Enter the <b>smaller</b> of line 2 or line 7 . . . . .                                                                                                                                                                                                                                                                                                                                                         |            |   |   |         |
| <b>9</b>                                                        | Subtract line 3 from line 8. If zero or less, enter -0- . . . . .                                                                                                                                                                                                                                                                                                                                              |            |   |   |         |
| <b>10</b>                                                       | Casualty or theft loss. Add the amounts on line 9 in columns A through D . . . . .                                                                                                                                                                                                                                                                                                                             |            |   |   |         |
| <b>11</b>                                                       | Enter the <b>smaller</b> of line 10 or \$100. But if the loss arose in the Hurricane Katrina disaster area after August 24, 2005; Hurricane Rita disaster area after September 22, 2005; or Hurricane Wilma disaster area after October 22, 2005, and was caused by that particular hurricane, enter -0- . . . . .                                                                                             |            |   |   |         |
| <b>12</b>                                                       | Subtract line 11 from line 10 . . . . .                                                                                                                                                                                                                                                                                                                                                                        |            |   |   |         |
| <b>Caution:</b> Use only one Form 4684 for lines 13 through 21. |                                                                                                                                                                                                                                                                                                                                                                                                                |            |   |   |         |
| <b>13</b>                                                       | Add the amounts on line 12 of all Forms 4684 . . . . .                                                                                                                                                                                                                                                                                                                                                         |            |   |   |         |
| <b>14</b>                                                       | Add the amounts on line 4 of all Forms 4684 . . . . .                                                                                                                                                                                                                                                                                                                                                          |            |   |   |         |
| <b>15</b>                                                       | <ul style="list-style-type: none"> <li>If line 14 is <b>more</b> than line 13, enter the difference here and on Schedule D. <b>Do not</b> complete the rest of this section (see instructions).</li> <li>If line 14 is <b>less</b> than line 13, enter -0- here and go to line 16.</li> <li>If line 14 is <b>equal</b> to line 13, enter -0- here. <b>Do not</b> complete the rest of this section.</li> </ul> |            |   |   | 2,855   |
| <b>16</b>                                                       | If line 14 is <b>less</b> than line 13, enter the difference . . . . .                                                                                                                                                                                                                                                                                                                                         |            |   |   | 230,315 |
| <b>17</b>                                                       | Add the amounts on line 12 of all Forms 4684 on which you entered -0- on line 11. . . . .                                                                                                                                                                                                                                                                                                                      |            |   |   | 107,679 |
| <b>18</b>                                                       | Is line 17 less than line 16?<br><input type="checkbox"/> <b>No.</b> Stop. Enter the amount from line 16 on Schedule A (Form 1040), line 19, or Schedule A (Form 1040NR), line 8. Estates and trusts, enter the amount from line 16 on the "Other deductions" line of your tax return.<br><input type="checkbox"/> <b>Yes.</b> Subtract line 17 from line 16.                                                  |            |   |   |         |
| <b>19</b>                                                       | Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 36. Estates and trusts, see instructions . . . . .                                                                                                                                                                                                                                                                       |            |   |   |         |
| <b>20</b>                                                       | Subtract line 19 from line 18. If zero or less, enter -0- . . . . .                                                                                                                                                                                                                                                                                                                                            |            |   |   |         |
| <b>21</b>                                                       | Add lines 17 and 20. Also enter the result on Schedule A (Form 1040), line 19, or Schedule A (Form 1040NR), line 8. Estates and trusts, enter the result on the "Other deductions" line of your tax return . . . . .                                                                                                                                                                                           |            |   |   |         |

## NUMBER OF RETURNS FILED FOR SELECTED LINES

Form 4684 (2006)

Attachment Sequence No. 26

Page 2

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

Identifying number

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

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

Property **A** \_\_\_\_\_Property **B** \_\_\_\_\_Property **C** \_\_\_\_\_Property **D** \_\_\_\_\_

|           |                                                                                                                                                                                                                                                                                                                                                                                                              | Properties |   |   |   |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---|---|---|
|           |                                                                                                                                                                                                                                                                                                                                                                                                              | A          | B | C | D |
| <b>23</b> | Cost or adjusted basis of each property. . . . .                                                                                                                                                                                                                                                                                                                                                             | <b>23</b>  |   |   |   |
| <b>24</b> | Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3.<br><b>Note:</b> If line 23 is <b>more</b> than line 24, skip line 25.                                                                                                                                                                                                                                  | <b>24</b>  |   |   |   |
| <b>25</b> | Gain from casualty or theft. If line 24 is <b>more</b> 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. | <b>25</b>  |   |   |   |
| <b>26</b> | Fair market value <b>before</b> casualty or theft . . . . .                                                                                                                                                                                                                                                                                                                                                  | <b>26</b>  |   |   |   |
| <b>27</b> | Fair market value <b>after</b> casualty or theft. . . . .                                                                                                                                                                                                                                                                                                                                                    | <b>27</b>  |   |   |   |
| <b>28</b> | Subtract line 27 from line 26 . . . . .                                                                                                                                                                                                                                                                                                                                                                      | <b>28</b>  |   |   |   |
| <b>29</b> | Enter the <b>smaller</b> of line 23 or line 28 . . . . .<br><b>Note:</b> If the property was totally destroyed by casualty or lost from theft, enter on line 29 the amount from line 23.                                                                                                                                                                                                                     | <b>29</b>  |   |   |   |
| <b>30</b> | Subtract line 24 from line 29. If zero or less, enter -0-                                                                                                                                                                                                                                                                                                                                                    | <b>30</b>  |   |   |   |
| <b>31</b> | Casualty or theft loss. Add the amounts on line 30. Enter the total here and on line 32 or line 37 (see instructions).                                                                                                                                                                                                                                                                                       | <b>31</b>  |   |   |   |

**Part II Summary of Gains and Losses** (from separate Parts I)**(b) Losses from casualties or thefts****(a)** Identify casualty or theft**(i)** Trade, business, rental or royalty property**(ii)** Income-producing and employee property**(c)** Gains from casualties or thefts includible in income**Casualty or Theft of Property Held One Year or Less**

|           |                                                                                                                                                                                                                                                                                                                                                                                                             |           |     |     |        |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----|-----|--------|
| <b>32</b> |                                                                                                                                                                                                                                                                                                                                                                                                             | ( )       | ( ) | ( ) |        |
| <b>33</b> | Totals. Add the amounts on line 32 . . . . .                                                                                                                                                                                                                                                                                                                                                                | <b>33</b> | ( ) | ( ) |        |
| <b>34</b> | Combine line 33, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions . . . . .                                                                                                                                                                                                                                    | <b>34</b> |     |     | 29,276 |
| <b>35</b> | Enter the amount from line 33, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 27, or Schedule A (Form 1040NR), line 16, and enter the amount from property used as an employee on Schedule A (Form 1040), line 22, or Schedule A (Form 1040NR), line 11. Estates and trusts, partnerships, and S corporations, see instructions. . . . . | <b>35</b> |     |     |        |

**Casualty or Theft of Property Held More Than One Year**

|           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |            |        |        |  |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--------|--------|--|
| <b>36</b> | Casualty or theft gains from Form 4797, line 32 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>36</b>  |        | 3,132  |  |
| <b>37</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | ( )        | ( )    | ( )    |  |
| <b>38</b> | Total losses. Add amounts on line 37, columns (b)(i) and (b)(ii) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>38</b>  | 40,162 | ( )    |  |
| <b>39</b> | Total gains. Add lines 36 and 37, column (c) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>39</b>  |        | 8,206  |  |
| <b>40</b> | Add amounts on line 38, columns (b)(i) and (b)(ii) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>40</b>  |        | 43,953 |  |
| <b>41</b> | If the loss on line 40 is <b>more</b> than the gain on line 39:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |            |        |        |  |
| <b>a</b>  | Combine line 38, column (b)(i) and line 39, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions . . . . .                                                                                                                                                                                                                                                                            | <b>41a</b> |        | 38,662 |  |
| <b>b</b>  | 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, or Schedule A (Form 1040NR), line 16, and enter the amount from property used as an employee on Schedule A (Form 1040), line 22 or Schedule A (Form 1040NR), line 11. 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 . . . . . | <b>41b</b> |        | 7,300  |  |
| <b>42</b> | If the loss on line 40 is <b>less</b> than or <b>equal</b> to the gain on line 39, combine lines 39 and 40 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3 . . . . .                                                                                                                                                                                                                                                                                                                  | <b>42</b>  |        | 6,737  |  |

**Note:** 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.

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **4797**

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

**2006**Attachment  
Sequence No. **27**

Name(s) shown on return

Total Forms Filed = 3,133,256

Identifying number

- 1** Enter the gross proceeds from sales or exchanges reported to you for 2006 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions). . . . . **1** 243,326

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

| (a) Description of property                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | (b) Date acquired (mo., day, yr.) | (c) Date sold (mo., day, yr.) | (d) Gross sales price | (e) Depreciation allowed or allowable since acquisition | (f) Cost or other basis, plus improvements and expense of sale | (g) Gain or (loss) Subtract (f) from the sum of (d) and (e) |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------------------|-----------------------|---------------------------------------------------------|----------------------------------------------------------------|-------------------------------------------------------------|
| <b>2</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                   |                               |                       |                                                         |                                                                |                                                             |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                   |                               |                       |                                                         |                                                                |                                                             |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                   |                               |                       |                                                         |                                                                |                                                             |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                   |                               |                       |                                                         |                                                                | 1,956,266                                                   |
| <b>3</b> Gain, if any, from Form 4684, line 42 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                   |                               |                       |                                                         | <b>3</b>                                                       | 6,489                                                       |
| <b>4</b> Section 1231 gain from installment sales from Form 6252, line 26 or 37 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                   |                               |                       |                                                         | <b>4</b>                                                       | 318,334                                                     |
| <b>5</b> Section 1231 gain or (loss) from like-kind exchanges from Form 8824 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                   |                               |                       |                                                         | <b>5</b>                                                       | 14,322                                                      |
| <b>6</b> Gain, if any, from line 32, from other than casualty or theft . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                   |                               |                       |                                                         | <b>6</b>                                                       | 628,976                                                     |
| <b>7</b> Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                   |                               |                       |                                                         | <b>7</b>                                                       | 2,676,532                                                   |
| <b>Partnerships (except electing large partnerships) and S corporations.</b> 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.<br><b>Individuals, partners, S corporation shareholders, and all others.</b> 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. |                                   |                               |                       |                                                         |                                                                |                                                             |
| <b>8</b> Nonrecaptured net section 1231 losses from prior years (see instructions) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   |                               |                       |                                                         | <b>8</b>                                                       | 184,418                                                     |
| <b>9</b> 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). . . . .                                                                                                                                                                                                                                                                                                                                                |                                   |                               |                       |                                                         | <b>9</b>                                                       | 110,278                                                     |

**Part II Ordinary Gains and Losses** (see instructions)

- 10** Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

|                                                                                                                                                                                                                                                                                                                                                                                            |  |  |  |  |           |                      |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|--|-----------|----------------------|
|                                                                                                                                                                                                                                                                                                                                                                                            |  |  |  |  |           |                      |
|                                                                                                                                                                                                                                                                                                                                                                                            |  |  |  |  |           |                      |
|                                                                                                                                                                                                                                                                                                                                                                                            |  |  |  |  |           |                      |
|                                                                                                                                                                                                                                                                                                                                                                                            |  |  |  |  |           | 399,964              |
| <b>11</b> Loss, if any, from line 7 . . . . .                                                                                                                                                                                                                                                                                                                                              |  |  |  |  | <b>11</b> | ( 770,366 )          |
| <b>12</b> Gain, if any, from line 7 or amount from line 8, if applicable . . . . .                                                                                                                                                                                                                                                                                                         |  |  |  |  | <b>12</b> | 184,418              |
| <b>13</b> Gain, if any, from line 31 . . . . .                                                                                                                                                                                                                                                                                                                                             |  |  |  |  | <b>13</b> | 571,901              |
| <b>14</b> Net gain or (loss) from Form 4684, lines 34 and 41a . . . . .                                                                                                                                                                                                                                                                                                                    |  |  |  |  | <b>14</b> | 20,319               |
| <b>15</b> Ordinary gain from installment sales from Form 6252, line 25 or 36 . . . . .                                                                                                                                                                                                                                                                                                     |  |  |  |  | <b>15</b> | 3,040                |
| <b>16</b> Ordinary gain or (loss) from like-kind exchanges from Form 8824 . . . . .                                                                                                                                                                                                                                                                                                        |  |  |  |  | <b>16</b> | 5,214                |
| <b>17</b> Combine lines 10 through 16 . . . . .                                                                                                                                                                                                                                                                                                                                            |  |  |  |  | <b>17</b> | 1,719,745            |
| <b>18</b> 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:                                                                                                                                                                                      |  |  |  |  |           |                      |
| <b>a</b> If the loss on line 11 includes a loss from Form 4684, line 38, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 27, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 22. Identify as from "Form 4797, line 18a." See instructions . . . . . |  |  |  |  |           | <b>18a</b> *         |
| <b>b</b> Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14 . . . . .                                                                                                                                                                                                                                                 |  |  |  |  |           | <b>18b</b> 1,719,605 |

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2006)

\* Entry for this line is greater than zero, but too small to report

## 2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

Form 4797 (2006)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Page 2

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

(see instructions)

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

| These columns relate to the properties on lines 19A through 19D. ► |                                                                                                                                                                                        | Property A | Property B | Property C | Property D |
|--------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------|------------|------------|
| <b>20</b>                                                          | Gross sales price ( <b>Note:</b> See line 1 before completing.) . . . . .                                                                                                              | <b>20</b>  |            |            |            |
| <b>21</b>                                                          | Cost or other basis plus expense of sale . . . . .                                                                                                                                     | <b>21</b>  |            |            |            |
| <b>22</b>                                                          | Depreciation (or depletion) allowed or allowable . . . . .                                                                                                                             | <b>22</b>  |            |            |            |
| <b>23</b>                                                          | Adjusted basis. Subtract line 22 from line 21 . . . . .                                                                                                                                | <b>23</b>  |            |            |            |
| <b>24</b>                                                          | Total gain. Subtract line 23 from line 20 . . . . .                                                                                                                                    | <b>24</b>  |            |            |            |
| <b>25</b>                                                          | <b>If section 1245 property:</b>                                                                                                                                                       |            |            |            |            |
| <b>a</b>                                                           | Depreciation allowed or allowable from line 22 . . . . .                                                                                                                               | <b>25a</b> |            |            |            |
| <b>b</b>                                                           | Enter the <b>smaller</b> of line 24 or 25a . . . . .                                                                                                                                   | <b>25b</b> | 547,931    |            |            |
| <b>26</b>                                                          | <b>If section 1250 property:</b> If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.                                       |            |            |            |            |
| <b>a</b>                                                           | Additional depreciation after 1975 (see instructions) . . . . .                                                                                                                        | <b>26a</b> |            |            |            |
| <b>b</b>                                                           | Applicable percentage multiplied by the <b>smaller</b> of line 24 or line 26a (see instructions) . . . . .                                                                             | <b>26b</b> |            |            |            |
| <b>c</b>                                                           | Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e . . . . .                                                  | <b>26c</b> |            |            |            |
| <b>d</b>                                                           | Additional depreciation after 1969 and before 1976 . . . . .                                                                                                                           | <b>26d</b> |            |            |            |
| <b>e</b>                                                           | Enter the <b>smaller</b> of line 26c or 26d . . . . .                                                                                                                                  | <b>26e</b> |            |            |            |
| <b>f</b>                                                           | Section 291 amount (corporations only) . . . . .                                                                                                                                       | <b>26f</b> |            |            |            |
| <b>g</b>                                                           | Add lines 26b, 26e, and 26f . . . . .                                                                                                                                                  | <b>26g</b> | 25,729     |            |            |
| <b>27</b>                                                          | <b>If section 1252 property:</b> Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership). |            |            |            |            |
| <b>a</b>                                                           | Soil, water, and land clearing expenses . . . . .                                                                                                                                      | <b>27a</b> |            |            |            |
| <b>b</b>                                                           | Line 27a multiplied by applicable percentage (see instructions) . . . . .                                                                                                              | <b>27b</b> |            |            |            |
| <b>c</b>                                                           | Enter the <b>smaller</b> of line 24 or 27b . . . . .                                                                                                                                   | <b>27c</b> | *          |            |            |
| <b>28</b>                                                          | <b>If section 1254 property:</b>                                                                                                                                                       |            |            |            |            |
| <b>a</b>                                                           | Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (see instructions) . . . . .                 | <b>28a</b> |            |            |            |
| <b>b</b>                                                           | Enter the <b>smaller</b> of line 24 or 28a . . . . .                                                                                                                                   | <b>28b</b> | 2,991      |            |            |
| <b>29</b>                                                          | <b>If section 1255 property:</b>                                                                                                                                                       |            |            |            |            |
| <b>a</b>                                                           | Applicable percentage of payments excluded from income under section 126 (see instructions) . . . . .                                                                                  | <b>29a</b> |            |            |            |
| <b>b</b>                                                           | Enter the <b>smaller</b> of line 24 or 29a (see instructions) . . . . .                                                                                                                | <b>29b</b> | *          |            |            |

**Summary of Part III Gains.** Complete property columns A through D through line 29b before going to line 30.

|           |                                                                                                                                                                                   |           |         |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------|
| <b>30</b> | Total gains for all properties. Add property columns A through D, line 24 . . . . .                                                                                               | <b>30</b> | 980,205 |
| <b>31</b> | Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13 . . . . .                                                                          | <b>31</b> | 571,859 |
| <b>32</b> | Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 36. Enter the portion from other than casualty or theft on Form 4797, line 6 . . . . . | <b>32</b> | 630,451 |

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

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

\* Entry for this line is greater than zero, but too small to report

Form 4797 (2006)

Form

**4835**Department of the Treasury  
Internal Revenue Service**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 or Form 1040NR.

▶ See instructions on back.

OMB No. 1545-0074

**2006**Attachment  
Sequence No. **37**

Name(s) shown on tax return

Your social security number

Employer ID number (EIN), if any

Total Forms Filed = 635,521

**A** Did you actively participate in the operation of this farm during 2006 (see instructions)? . . . Y = 505,119 . ☐ Yes ☐ No**Part I Gross Farm Rental Income—Based on Production.** Include amounts converted to cash or the equivalent.

|    |                                                                                                                                                              |    |         |                   |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------|----|---------|-------------------|
| 1  | Income from production of livestock, produce, grains, and other crops . . . . .                                                                              | 1  | 315,868 |                   |
| 2a | Cooperative distributions (Form(s) 1099-PATR)                                                                                                                | 2a | 110,470 | 2b Taxable amount |
| 3a | Agricultural program payments (see instructions)                                                                                                             | 3a | 342,530 | 3b Taxable amount |
| 4  | Commodity Credit Corporation (CCC) loans (see instructions):                                                                                                 |    |         |                   |
| a  | CCC loans reported under election . . . . .                                                                                                                  | 4a | 2,907   |                   |
| b  | CCC loans forfeited . . . . .                                                                                                                                | 4b | *       | 4c Taxable amount |
| 5  | Crop insurance proceeds and federal crop disaster payments (see instructions):                                                                               |    |         |                   |
| a  | Amount received in 2006 . . . . .                                                                                                                            | 5a | 36,799  | 5b Taxable amount |
| c  | If election to defer to 2007 is attached, check here <input type="checkbox"/> 5d Amount deferred from 2005 .                                                 | 5d |         |                   |
| 6  | Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)                                                           | 6  | 272,563 |                   |
| 7  | <b>Gross farm rental income.</b> Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42. . . . . | 7  | 591,405 |                   |

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

|    |                                                                                                                                                                                                                                                                                                                                                                                           |     |         |  |     |                                                          |                                                                 |         |  |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|---------|--|-----|----------------------------------------------------------|-----------------------------------------------------------------|---------|--|
| 8  | Car and truck expenses (see Schedule F instructions). Also attach <b>Form 4562</b> . . . . .                                                                                                                                                                                                                                                                                              | 8   |         |  | 21  | Pension and profit-sharing plans . . . . .               | 21                                                              | *       |  |
| 9  | Chemicals . . . . .                                                                                                                                                                                                                                                                                                                                                                       | 9   |         |  |     | 22                                                       | Rent or lease:                                                  |         |  |
| 10 | Conservation expenses (see instructions) . . . . .                                                                                                                                                                                                                                                                                                                                        | 10  |         |  |     | a                                                        | Vehicles, machinery, and equipment (see instructions) . . . . . | 22a     |  |
| 11 | Custom hire (machine work) . . . . .                                                                                                                                                                                                                                                                                                                                                      | 11  | 79,126  |  |     | b                                                        | Other (land, animals, etc.) . . . . .                           | 22b     |  |
| 12 | Depreciation and section 179 expense deduction not claimed elsewhere . . . . .                                                                                                                                                                                                                                                                                                            | 12  | 191,724 |  | 23  | Repairs and maintenance . . . . .                        | 23                                                              | 176,189 |  |
| 13 | Employee benefit programs other than on line 21 (see Schedule F instructions) . . . . .                                                                                                                                                                                                                                                                                                   | 13  | *       |  | 24  | Seeds and plants . . . . .                               | 24                                                              | 87,758  |  |
| 14 | Feed . . . . .                                                                                                                                                                                                                                                                                                                                                                            | 14  |         |  | 25  | Storage and warehousing . . . . .                        | 25                                                              |         |  |
| 15 | Fertilizers and lime . . . . .                                                                                                                                                                                                                                                                                                                                                            | 15  |         |  | 26  | Supplies . . . . .                                       | 26                                                              | 103,885 |  |
| 16 | Freight and trucking . . . . .                                                                                                                                                                                                                                                                                                                                                            | 16  |         |  | 27  | Taxes . . . . .                                          | 27                                                              | 435,845 |  |
| 17 | Gasoline, fuel, and oil . . . . .                                                                                                                                                                                                                                                                                                                                                         | 17  | 105,339 |  | 28  | Utilities . . . . .                                      | 28                                                              |         |  |
| 18 | Insurance (other than health) . . . . .                                                                                                                                                                                                                                                                                                                                                   | 18  |         |  | 29  | Veterinary, breeding, and medicine . . . . .             | 29                                                              |         |  |
| 19 | Interest:                                                                                                                                                                                                                                                                                                                                                                                 |     |         |  | 30  | Other expenses (specify):                                |                                                                 |         |  |
| a  | Mortgage (paid to banks, etc.) . . . . .                                                                                                                                                                                                                                                                                                                                                  | 19a | 52,125  |  | a   | .....                                                    | 30a                                                             |         |  |
| b  | Other . . . . .                                                                                                                                                                                                                                                                                                                                                                           | 19b | 39,942  |  | b   | .....                                                    | 30b                                                             |         |  |
| 20 | Labor hired (less employment credits) (see Schedule F instructions). . . . .                                                                                                                                                                                                                                                                                                              | 20  | 28,449  |  | c   | .....                                                    | 30c                                                             |         |  |
|    |                                                                                                                                                                                                                                                                                                                                                                                           |     |         |  | d   | .....                                                    | 30d                                                             |         |  |
|    |                                                                                                                                                                                                                                                                                                                                                                                           |     |         |  | e   | .....                                                    | 30e                                                             |         |  |
|    |                                                                                                                                                                                                                                                                                                                                                                                           |     |         |  | f   | .....                                                    | 30f                                                             |         |  |
|    |                                                                                                                                                                                                                                                                                                                                                                                           |     |         |  | g   | .....                                                    | 30g                                                             |         |  |
| 31 | <b>Total expenses.</b> Add lines 8 through 30g (see instructions) . . . . .                                                                                                                                                                                                                                                                                                               | 31  |         |  | 31  | 523,110                                                  |                                                                 |         |  |
| 32 | <b>Net farm rental income or (loss).</b> Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E, line 40. If the result is a loss, you <b>must</b> go to line 33 . . . . .                                                                                                                                                                                | 32  |         |  | 32  | 600,200                                                  |                                                                 |         |  |
| 33 | If line 32 is a loss, check the box that describes your investment in this activity (see instructions) . . . . . At risk (either box checked) = 138,881                                                                                                                                                                                                                                   |     |         |  | 33a | <input type="checkbox"/> All investment is at risk.      |                                                                 |         |  |
|    | You may have to complete <b>Form 8582</b> to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 33b, you <b>must</b> complete <b>Form 6198</b> before going to Form 8582. In either case, enter the <b>deductible loss</b> here and on Schedule E, line 40 . . . . . Nondeductible loss (+)/Suspended loss carryover (-) = 28,936 |     |         |  | 33b | <input type="checkbox"/> Some investment is not at risk. |                                                                 |         |  |
|    |                                                                                                                                                                                                                                                                                                                                                                                           |     |         |  | 33c | 129,276                                                  |                                                                 |         |  |

## 2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

Form **4952**  
Department of the Treasury  
Internal Revenue Service (99)NUMBER OF RETURNS FILED FOR SELECTED LINES  
**Investment Interest Expense Deduction**

► Attach to your tax return.

OMB No. 1545-0191

**2006**Attachment  
Sequence No. **51**

Name(s) shown on return

Total Forms Filed = 1,813,952

Identifying number

**Part I Total Investment Interest Expense**

|          |                                                                        |          |           |
|----------|------------------------------------------------------------------------|----------|-----------|
| <b>1</b> | Investment interest expense paid or accrued in 2006 (see instructions) | <b>1</b> | 1,402,827 |
| <b>2</b> | Disallowed investment interest expense from 2005 Form 4952, line 7     | <b>2</b> | 759,647   |
| <b>3</b> | <b>Total investment interest expense.</b> Add lines 1 and 2            | <b>3</b> | 1,759,929 |

**Part II Net Investment Income**

|           |                                                                                                                                      |           |           |           |           |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|-----------|-----------|
| <b>4a</b> | Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)         | <b>4a</b> | 1,744,733 |           |           |
| <b>b</b>  | Qualified dividends included on line 4a                                                                                              | <b>4b</b> | 1,341,495 |           |           |
| <b>c</b>  | Subtract line 4b from line 4a                                                                                                        |           |           | <b>4c</b> | 1,718,678 |
| <b>d</b>  | Net gain from the disposition of property held for investment                                                                        | <b>4d</b> | 869,929   |           |           |
| <b>e</b>  | Enter the <b>smaller</b> of line 4d or your net capital gain from the disposition of property held for investment (see instructions) | <b>4e</b> | 811,876   |           |           |
| <b>f</b>  | Subtract line 4e from line 4d                                                                                                        |           |           | <b>4f</b> | 396,833   |
| <b>g</b>  | Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)                              |           |           | <b>4g</b> | 212,879   |
| <b>h</b>  | Investment income. Add lines 4c, 4f, and 4g                                                                                          |           |           | <b>4h</b> | 1,733,906 |
| <b>5</b>  | Investment expenses (see instructions)                                                                                               |           |           | <b>5</b>  | 544,065   |
| <b>6</b>  | <b>Net investment income.</b> Subtract line 5 from line 4h. If zero or less, enter -0-                                               |           |           | <b>6</b>  | 1,642,465 |

**Part III Investment Interest Expense Deduction**

|          |                                                                                                                               |          |           |
|----------|-------------------------------------------------------------------------------------------------------------------------------|----------|-----------|
| <b>7</b> | Disallowed investment interest expense to be carried forward to 2007. Subtract line 6 from line 3. If zero or less, enter -0- | <b>7</b> | 774,318   |
| <b>8</b> | <b>Investment interest expense deduction.</b> Enter the <b>smaller</b> of line 3 or 6. See instructions.                      | <b>8</b> | 1,588,443 |

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 2006 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 income from interest and ordinary dividends minus any qualified dividends is more than your investment interest expense.
- You do not have any other deductible investment expenses.
- You do not have any carryover of disallowed investment interest expense from 2005.

**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 trade or 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. Include investment income

Form

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

**Tax on Lump-Sum Distributions**

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

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

OMB No. 1545-0193

**2006**Attachment  
Sequence No. **28**

Name of recipient of distribution

Total Forms Filed = 13,439

Identifying number

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

|    |                                                                                                                                                                                                                                                                                                      | Yes    | No     |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|--------|
| 1  | Was this a distribution of a plan participant's entire balance (excluding deductible voluntary employee contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (pension, profit-sharing, or stock bonus)? If "No," <b>do not</b> use this form . . . . . | 1 Y =  | 13,439 |
| 2  | Did you roll over any part of the distribution? If "Yes," <b>do not</b> use this form . . . . .                                                                                                                                                                                                      | 2 Y =  | 13,439 |
| 3  | Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936? . . . . .                                                                                                                                                                              | 3 Y =  | 13,439 |
| 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? . . . . .<br>If you answered "No" to both questions 3 and 4, <b>do not</b> use this form.               | 4 Y =  | 13,439 |
| 5a | Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," <b>do not</b> use this form for a 2006 distribution from your own plan . . . . .                                                                                                                          | 5a Y = | 13,439 |
| 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," <b>do not</b> use the form for this distribution . . . . .                                             | 5b Y = | 10,576 |

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

|   |                                                                                                                                                                                                                                                         |   |   |  |
|---|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|--|
| 6 | Capital gain part from Form 1099-R, box 3 . . . . .                                                                                                                                                                                                     | 6 | * |  |
| 7 | Multiply line 6 by 20% (.20) . . . . . ▶<br>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, Form 1040NR, line 41, or Form 1041, Schedule G, line 1b, whichever applies. | 7 |   |  |

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

|    |                                                                                                                                                                                                              |    |        |  |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--------|--|
| 8  | Ordinary income from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the taxable amount from Form 1099-R, box 2a . . . . .                                                           | 8  | 12,419 |  |
| 9  | Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996 . . . . .                                                                                                    | 9  | 0      |  |
| 10 | Total taxable amount. Subtract line 9 from line 8 . . . . .                                                                                                                                                  | 10 | 12,419 |  |
| 11 | Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0- . . . . .                                                                                                                     | 11 | 0      |  |
| 12 | Adjusted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, <b>skip</b> lines 13 through 16, enter this amount on line 17, and go to line 18 . . . . .                           | 12 | 12,419 |  |
| 13 | Multiply line 12 by 50% (.50), but <b>do not</b> enter more than \$10,000 . . . . .                                                                                                                          | 13 |        |  |
| 14 | Subtract \$20,000 from line 12. If line 12 is \$20,000 or less, enter -0- . . . . .                                                                                                                          | 14 |        |  |
| 15 | Multiply line 14 by 20% (.20) . . . . .                                                                                                                                                                      | 15 |        |  |
| 16 | Minimum distribution allowance. Subtract line 15 from line 13 . . . . .                                                                                                                                      | 16 | 11,512 |  |
| 17 | Subtract line 16 from line 12 . . . . .                                                                                                                                                                      | 17 |        |  |
| 18 | Federal estate tax attributable to lump-sum distribution . . . . .                                                                                                                                           | 18 | *      |  |
| 19 | Subtract line 18 from line 17. If line 11 is zero, <b>skip</b> lines 20 through 22 and go to line 23 . . . . .                                                                                               | 19 |        |  |
| 20 | Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places) . . . . .                                                                                                     | 20 | .      |  |
| 21 | Multiply line 16 by the decimal on line 20 . . . . .                                                                                                                                                         | 21 |        |  |
| 22 | Subtract line 21 from line 11 . . . . .                                                                                                                                                                      | 22 |        |  |
| 23 | Multiply line 19 by 10% (.10) . . . . .                                                                                                                                                                      | 23 |        |  |
| 24 | Tax on amount on line 23. Use the Tax Rate Schedule in the instructions . . . . .                                                                                                                            | 24 | 11,767 |  |
| 25 | Multiply line 24 by ten (10). If line 11 is zero, <b>skip</b> lines 26 through 28, enter this amount on line 29, and go to line 30 . . . . .                                                                 | 25 |        |  |
| 26 | Multiply line 22 by 10% (.10) . . . . .                                                                                                                                                                      | 26 |        |  |
| 27 | Tax on amount on line 26. Use the Tax Rate Schedule in the instructions . . . . .                                                                                                                            | 27 |        |  |
| 28 | Multiply line 27 by ten (10) . . . . .                                                                                                                                                                       | 28 |        |  |
| 29 | Subtract line 28 from line 25. Multiple recipients, see instructions . . . . . ▶                                                                                                                             | 29 | 11,767 |  |
| 30 | <b>Tax on lump-sum distribution.</b> Add lines 7 and 29. Also include this amount in the total on Form 1040, line 44, Form 1040NR, line 41, or Form 1041, Schedule G, line 1b, whichever applies . . . . . ▶ | 30 | 12,787 |  |

Form **5329**Department of the Treasury  
Internal Revenue Service (99)

NUMBER OF RETURNS FILED FOR SELECTED LINES  
**Additional Taxes on Qualified Plans**  
**(Including IRAs) and Other Tax-Favored Accounts**

▶ Attach to Form 1040 or Form 1040NR.

▶ See separate instructions.

OMB No. 1545-0074

**2006**Attachment  
Sequence No. **29**

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

Total Forms Filed = 1,469,483

Your social security number

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

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

Apt. no.

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

If this is an amended  
return, check here ☐

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 60, or on Form 1040NR, line 55, without filing Form 5329. See the instructions for Form 1040, line 60, or for Form 1040NR, line 55.

**Part I Additional Tax on Early Distributions**

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).

|                                                                                                                                                                                   |                                                                                                                                                                                        |   |           |  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-----------|--|
| 1                                                                                                                                                                                 | Early distributions included in income. For Roth IRA distributions, see instructions . . . . .                                                                                         | 1 |           |  |
| 2                                                                                                                                                                                 | Early distributions included on line 1 that are not subject to the additional tax (see instructions).<br>Enter the appropriate exception number from the instructions: _____ . . . . . | 2 |           |  |
| 3                                                                                                                                                                                 | Amount subject to additional tax. Subtract line 2 from line 1 . . . . .                                                                                                                | 3 | 1,185,109 |  |
| 4                                                                                                                                                                                 | <b>Additional tax.</b> Enter 10% (.10) of line 3. Include this amount on Form 1040, line 60, or Form 1040NR, line 55 . . . . .                                                         | 4 | 1,184,932 |  |
| <b>Caution:</b> 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 or Form 1040NR, line 21, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP).

|   |                                                                                                                                |   |        |  |
|---|--------------------------------------------------------------------------------------------------------------------------------|---|--------|--|
| 5 | Distributions included in income from Coverdell ESAs and QTPs . . . . .                                                        | 5 |        |  |
| 6 | Distributions included on line 5 that are not subject to the additional tax (see instructions) . . . . .                       | 6 |        |  |
| 7 | Amount subject to additional tax. Subtract line 6 from line 5 . . . . .                                                        | 7 | 54,179 |  |
| 8 | <b>Additional tax.</b> Enter 10% (.10) of line 7. Include this amount on Form 1040, line 60, or Form 1040NR, line 55 . . . . . | 8 | 54,830 |  |

**Part III Additional Tax on Excess Contributions to Traditional IRAs**

Complete this part if you contributed more to your traditional IRAs for 2006 than is allowable or you had an amount on line 17 of your 2005 Form 5329.

|    |                                                                                                                                                                                                                                                             |    |        |  |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--------|--|
| 9  | Enter your excess contributions from line 16 of your 2005 Form 5329 (see instructions). If zero, go to line 15 . . . . .                                                                                                                                    | 9  |        |  |
| 10 | If your traditional IRA contributions for 2006 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0- . . . . .                                                                                                          | 10 |        |  |
| 11 | 2006 traditional IRA distributions included in income (see instructions) . . . . .                                                                                                                                                                          | 11 |        |  |
| 12 | 2006 distributions of prior year excess contributions (see instructions) . . . . .                                                                                                                                                                          | 12 |        |  |
| 13 | Add lines 10, 11, and 12 . . . . .                                                                                                                                                                                                                          | 13 |        |  |
| 14 | Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0- . . . . .                                                                                                                                                         | 14 |        |  |
| 15 | Excess contributions for 2006 (see instructions) . . . . .                                                                                                                                                                                                  | 15 |        |  |
| 16 | Total excess contributions. Add lines 14 and 15 . . . . .                                                                                                                                                                                                   | 16 | 30,929 |  |
| 17 | <b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 16 or the value of your traditional IRAs on December 31, 2006 (including 2006 contributions made in 2007). Include this amount on Form 1040, line 60, or Form 1040NR, line 55 . . . . . | 17 | 30,891 |  |

**Part IV Additional Tax on Excess Contributions to Roth IRAs**

Complete this part if you contributed more to your Roth IRAs for 2006 than is allowable or you had an amount on line 25 of your 2005 Form 5329.

|    |                                                                                                                                                                                                                                                      |    |        |  |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--------|--|
| 18 | Enter your excess contributions from line 24 of your 2005 Form 5329 (see instructions). If zero, go to line 23 . . . . .                                                                                                                             | 18 |        |  |
| 19 | If your Roth IRA contributions for 2006 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0- . . . . .                                                                                                          | 19 |        |  |
| 20 | 2006 distributions from your Roth IRAs (see instructions) . . . . .                                                                                                                                                                                  | 20 |        |  |
| 21 | Add lines 19 and 20 . . . . .                                                                                                                                                                                                                        | 21 |        |  |
| 22 | Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0- . . . . .                                                                                                                                                 | 22 |        |  |
| 23 | Excess contributions for 2006 (see instructions) . . . . .                                                                                                                                                                                           | 23 |        |  |
| 24 | Total excess contributions. Add lines 22 and 23 . . . . .                                                                                                                                                                                            | 24 | 43,646 |  |
| 25 | <b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 24 or the value of your Roth IRAs on December 31, 2006 (including 2006 contributions made in 2007). Include this amount on Form 1040, line 60, or Form 1040NR, line 55 . . . . . | 25 | 43,646 |  |

## 2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

Form 5329 (2006)

NUMBER OF RETURNS FILED FOR SELECTED LINES

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

Complete this part if the contributions to your Coverdell ESAs for 2006 were more than is allowable or you had an amount on line 33 of your 2005 Form 5329.

|           |                                                                                                                                                                                                                                                                  |           |   |  |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---|--|
| <b>26</b> | Enter the excess contributions from line 32 of your 2005 Form 5329 (see instructions). If zero, go to line 31 . . . . .                                                                                                                                          | <b>26</b> |   |  |
| <b>27</b> | If the contributions to your Coverdell ESAs for 2006 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-                                                                                                                   | <b>27</b> |   |  |
| <b>28</b> | 2006 distributions from your Coverdell ESAs (see instructions) . . . . .                                                                                                                                                                                         | <b>28</b> |   |  |
| <b>29</b> | Add lines 27 and 28 . . . . .                                                                                                                                                                                                                                    | <b>29</b> |   |  |
| <b>30</b> | Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-                                                                                                                                                                       | <b>30</b> |   |  |
| <b>31</b> | Excess contributions for 2006 (see instructions) . . . . .                                                                                                                                                                                                       | <b>31</b> |   |  |
| <b>32</b> | Total excess contributions. Add lines 30 and 31 . . . . .                                                                                                                                                                                                        | <b>32</b> | * |  |
| <b>33</b> | <b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 32 <b>or</b> the value of your Coverdell ESAs on December 31, 2006 (including 2006 contributions made in 2007). Include this amount on Form 1040, line 60, or Form 1040NR, line 55 . . . . . | <b>33</b> | * |  |

**Part VI Additional Tax on Excess Contributions to Archer MSAs**

Complete this part if you or your employer contributed more to your Archer MSAs for 2006 than is allowable or you had an amount on line 41 of your 2005 Form 5329.

|           |                                                                                                                                                                                                                                                               |           |       |  |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-------|--|
| <b>34</b> | Enter the excess contributions from line 40 of your 2005 Form 5329 (see instructions). If zero, go to line 39 . . . . .                                                                                                                                       | <b>34</b> |       |  |
| <b>35</b> | If the contributions to your Archer MSAs for 2006 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-                                                                                                                    | <b>35</b> |       |  |
| <b>36</b> | 2006 distributions from your Archer MSAs from Form 8853, line 10 . . . . .                                                                                                                                                                                    | <b>36</b> |       |  |
| <b>37</b> | Add lines 35 and 36 . . . . .                                                                                                                                                                                                                                 | <b>37</b> |       |  |
| <b>38</b> | Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-                                                                                                                                                                    | <b>38</b> |       |  |
| <b>39</b> | Excess contributions for 2006 (see instructions) . . . . .                                                                                                                                                                                                    | <b>39</b> |       |  |
| <b>40</b> | Total excess contributions. Add lines 38 and 39 . . . . .                                                                                                                                                                                                     | <b>40</b> | 3,817 |  |
| <b>41</b> | <b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 40 <b>or</b> the value of your Archer MSAs on December 31, 2006 (including 2006 contributions made in 2007). Include this amount on Form 1040, line 60, or Form 1040NR, line 55 . . . . . | <b>41</b> | 3,817 |  |

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

Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2006 than is allowable or you had an amount on line 49 of your 2005 Form 5329.

|           |                                                                                                                                                                                                                                                        |           |        |  |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------|--|
| <b>42</b> | Enter the excess contributions from line 48 of your 2005 Form 5329. If zero, go to line 47 . . . . .                                                                                                                                                   | <b>42</b> |        |  |
| <b>43</b> | If the contributions to your HSAs for 2006 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-                                                                                                                    | <b>43</b> |        |  |
| <b>44</b> | 2006 distributions from your HSAs from Form 8889, line 14 . . . . .                                                                                                                                                                                    | <b>44</b> |        |  |
| <b>45</b> | Add lines 43 and 44 . . . . .                                                                                                                                                                                                                          | <b>45</b> |        |  |
| <b>46</b> | Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-                                                                                                                                                             | <b>46</b> |        |  |
| <b>47</b> | Excess contributions for 2006 (see instructions) . . . . .                                                                                                                                                                                             | <b>47</b> |        |  |
| <b>48</b> | Total excess contributions. Add lines 46 and 47 . . . . .                                                                                                                                                                                              | <b>48</b> | 82,607 |  |
| <b>49</b> | <b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 48 <b>or</b> the value of your HSAs on December 31, 2006 (including 2006 contributions made in 2007). Include this amount on Form 1040, line 60, or Form 1040NR, line 55 . . . . . | <b>49</b> | 69,939 |  |

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

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

|           |                                                                                                                                 |           |        |  |
|-----------|---------------------------------------------------------------------------------------------------------------------------------|-----------|--------|--|
| <b>50</b> | Minimum required distribution for 2006 (see instructions) . . . . .                                                             | <b>50</b> |        |  |
| <b>51</b> | Amount actually distributed to you in 2006 . . . . .                                                                            | <b>51</b> |        |  |
| <b>52</b> | Subtract line 51 from line 50. If zero or less, enter -0-                                                                       | <b>52</b> | 7,622  |  |
| <b>53</b> | <b>Additional tax.</b> Enter 50% (.50) of line 52. Include this amount on Form 1040, line 60, or Form 1040NR, line 55 . . . . . | <b>53</b> | 10,901 |  |

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

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

\* Entry for this line is greater than zero, but too small to report

Form **5329** (2006)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **5695****Residential Energy Credits**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service

▶ See instructions.

▶ Attach to Form 1040 or Form 1040NR.

**2006**Attachment  
Sequence No. **158**

Name(s) shown on return

Total Forms Filed = 4,361,437

Your social security number

**Part I Nonbusiness Energy Property Credit** (See instructions before completing this part.)

Yes Boxes Checked = 4,350,898

☐ Yes ☐ No

- 1** Were the qualified energy efficiency improvements or residential energy property costs made to your main home located in the United States? (see instructions) . . . . . ▶

**Caution:** If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part I.

- 2** Qualified energy efficiency improvements (see instructions).

**a** Insulation material or system specifically and primarily designed to reduce heat loss or gain in your home . . . . .

**2a** 1,460,348

**b** Exterior windows (including skylights). Do not enter more than \$2,000

**2b** 1,871,128

**c** Exterior doors . . . . .

**2c** 1,418,741

**d** Metal roof with appropriate pigmented coatings that meet the Energy Star program requirements and is specifically and primarily designed to reduce heat gain in your home . . . . .

**2d** 69,920

- 3** Add lines 2a through 2d . . . . .

**3** 3,353,701

- 4** Multiply line 3 by 10% (.10) . . . . .

**4** 3,352,062

- 5** Residential energy property costs (see instructions).

**a** Energy-efficient building property. Do not enter more than \$300 . . . . .

**5a** 676,289

**b** Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than \$150 . . . . .

**5b** 1,080,293

**c** Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than \$50 . . . . .

**5c** 234,435

- 6** Add lines 5a through 5c . . . . .

**6** 1,674,696

- 7** Add lines 4 and 6 . . . . .

**7** 4,329,503

- 8** Enter the smaller of line 7 or \$500 (If you jointly occupied the home, see instructions) . . . . .

**8** 4,329,503

- 9** Enter the amount from Form 1040, line 46, or Form 1040NR, line 43 . . . . .

**9**

- 10** Enter the total, if any, of your credits from Form 1040, lines 47 through 51, or Form 1040NR, lines 44 through 46 . . . . .

**10**

- 11** Subtract line 10 from line 9. If zero or less, **stop**. You cannot take the nonbusiness energy property credit . . . . .

**11**

- 12 Nonbusiness energy property credit.** Enter the smaller of line 8 or line 11 . . . . .

**12** 4,314,054

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13540P

Form **5695** (2006)

**Before you begin:** Figure the amount of any of the following credits that you are claiming.

- Child tax credit
- Mortgage interest credit
- Adoption credit
- District of Columbia first-time homebuyer credit

**Part II Residential Energy Efficient Property Credit** (See instructions before completing this part.)

|    |                                                                                                                                                                                                                                                                                                                                            |    |           |  |  |  |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----------|--|--|--|
| 13 | Qualified solar electric property costs . . . . .                                                                                                                                                                                                                                                                                          | 13 | 25,854    |  |  |  |
| 14 | Multiply line 13 by 30% (.30) . . . . .                                                                                                                                                                                                                                                                                                    | 14 | 25,551    |  |  |  |
| 15 | Maximum credit amount . . . . .                                                                                                                                                                                                                                                                                                            | 15 | 2,000     |  |  |  |
| 16 | Enter the smaller of line 14 or line 15 . . . . .                                                                                                                                                                                                                                                                                          | 16 | 25,551    |  |  |  |
| 17 | Qualified solar water heating property costs . . . . .                                                                                                                                                                                                                                                                                     | 17 | 24,357    |  |  |  |
| 18 | Multiply line 17 by 30% (.30) . . . . .                                                                                                                                                                                                                                                                                                    | 18 | 24,357    |  |  |  |
| 19 | Maximum credit amount . . . . .                                                                                                                                                                                                                                                                                                            | 19 | 2,000     |  |  |  |
| 20 | Enter the smaller of line 18 or line 19 . . . . .                                                                                                                                                                                                                                                                                          | 20 | 24,357    |  |  |  |
| 21 | Qualified fuel cell property costs . . . . .                                                                                                                                                                                                                                                                                               | 21 | 1,519     |  |  |  |
| 22 | Multiply line 21 by 30% (.30) . . . . .                                                                                                                                                                                                                                                                                                    | 22 | 1,519     |  |  |  |
| 23 | Kilowatt capacity of property on line 21 above ▶ ..... X \$1,000                                                                                                                                                                                                                                                                           | 23 | 11,636    |  |  |  |
| 24 | Enter the smaller of line 22 or line 23 . . . . .                                                                                                                                                                                                                                                                                          | 24 | 1,006     |  |  |  |
| 25 | Add lines 16, 20, and 24 . . . . .                                                                                                                                                                                                                                                                                                         | 25 | 49,460    |  |  |  |
| 26 | Enter the amount from Form 1040, line 46, or Form 1040NR, line 43                                                                                                                                                                                                                                                                          | 26 |           |  |  |  |
| 27 | <b>1040 filers:</b> Enter the total, if any, of your credits from Form 1040, lines 47 through 51, 53, and 54, plus the amount, if any, from line 12 of this form.<br><b>1040NR filers:</b> Enter the total, if any, of your credits from Form 1040NR, lines 44 through 46, 48, and 49, plus the amount, if any, from line 12 of this form. | 27 | 607,540   |  |  |  |
| 28 | Subtract line 27 from line 26. If zero or less, enter -0- here and on line 29 . . . . .                                                                                                                                                                                                                                                    | 28 | 4,333,932 |  |  |  |
| 29 | <b>Residential energy efficient property credit.</b> Enter the smaller of line 25 or line 28 . . . . .                                                                                                                                                                                                                                     | 29 | 44,616    |  |  |  |
| 30 | Credit carryforward to 2007. If line 29 is less than line 25, subtract line 29 from line 25 . . . . .                                                                                                                                                                                                                                      | 30 | 8,133     |  |  |  |

**Part III Current Year Residential Energy Credits**

|    |                                                                                              |    |           |  |  |  |
|----|----------------------------------------------------------------------------------------------|----|-----------|--|--|--|
| 31 | Add lines 12 and 29. Enter here and on Form 1040, line 52, or Form 1040NR, line 47 . . . . . | 31 | 4,341,093 |  |  |  |
|----|----------------------------------------------------------------------------------------------|----|-----------|--|--|--|

## NUMBER OF RETURNS FILED FOR SELECTED LINES

**5884**Form  
(Rev. December 2006)Department of the Treasury  
Internal Revenue Service**Work Opportunity Credit**► **Attach to your tax return.**

OMB No. 1545-0219

Attachment  
Sequence No. **77**

Name(s) shown on return

Total Forms Filed = 18,431

Identifying number

|          |                                                                                                                                                                                                                                                                                                                     |           |        |
|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------|
| <b>1</b> | Enter on the applicable line below 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 and are certified (if required) as members of a targeted group. |           |        |
| <b>a</b> | Employees who worked for you at least 120 hours but fewer than 400 hours . . . . . \$ _____ × 25% (.25)                                                                                                                                                                                                             | <b>1a</b> | 1,030  |
| <b>b</b> | Employees who worked for you at least 400 hours . . . . . \$ _____ × 40% (.40)                                                                                                                                                                                                                                      | <b>1b</b> | 1,885  |
| <b>2</b> | Add lines 1a and 1b. See instructions for the adjustment you must make for salaries and wages                                                                                                                                                                                                                       | <b>2</b>  | 2,233  |
| <b>3</b> | Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts                                                                                                                                                                                                                        | <b>3</b>  | 16,288 |
| <b>4</b> | Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1b of the 2006 Form 3800) . . . . . <b>Nondeductible credit = *</b>                           | <b>4</b>  | 18,431 |
| <b>5</b> | Amount allocated to the patrons of the cooperative or the beneficiaries of the estate or trust (see instructions) . . . . .                                                                                                                                                                                         | <b>5</b>  |        |
| <b>6</b> | Cooperatives, estates, and trusts, subtract line 5 from line 4. Report the amount on the applicable line of Form 3800 (e.g., line 1b of the 2006 Form 3800) . . . . .                                                                                                                                               | <b>6</b>  |        |

**General Instructions**

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

**What's New**

The Tax Relief and Health Care Act of 2006 extended the work opportunity credit to cover employees who begin work for the employer before January 1, 2008.

For employees who begin work for the employer after December 31, 2006, the act also expanded the definition of a targeted group employee, and increased the timeframe for submitting Form 8850. For more information on these changes, see Publication 553, Highlights of 2006 Tax Changes.

The tax liability limit is no longer figured on this form; instead, it must be figured on Form 3800, General Business Credit.

Taxpayers that are not partnerships, S corporations, cooperatives, estates, or trusts, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on line 1b of Form 3800.

The IRS will revise this December 2006 version of the form only when necessary. Continue to use this version for tax years beginning after 2005 until a new revision is issued.

**Purpose of Form**

Use Form 5884 to claim the work opportunity credit for qualified first-year wages you paid to or incurred for targeted group employees during the tax year. Your business does not have to be located in an empowerment zone, enterprise community, or renewal community to qualify for this credit.

You can claim or elect not to claim the work opportunity credit any time within 3 years from the due date of your return on either your original return or an amended return.

**How To Claim the Credit**

Generally, you must request and be issued a certification for each employee from the state employment security agency (SESA). The certification proves that the employee is a member of a targeted group. You must receive the certification by the day the individual begins work or complete Form 8850, Pre-Screening Notice and Certification Request for the Work Opportunity Credit, on or before the day you offer the individual a job.

If you complete Form 8850, it must be signed by you and the individual and submitted to the SESA by the 21st calendar day after the individual begins work (the 28th day if the employee begins work after December 31, 2006). If the SESA denies the request, it will provide a written explanation of the reason for denial. If a certification is revoked because it was based on false information provided by the worker, wages paid after the date you receive the notice of revocation do not qualify for the credit.

**Hurricane Katrina employee.** A Hurricane Katrina employee is an employee who had a main home in the core disaster area on August 28, 2005, and, within a two-year period beginning on that date, was hired for a job whose principal place of employment is in the core disaster area. The certification requirements described above do not apply to Hurricane Katrina employees. Instead, the worker must show the employer reasonable evidence that the worker is a Hurricane Katrina employee. An employer may use Form 8850 to accept reasonable evidence that the worker is a Hurricane Katrina employee. If the employer discovers that the worker is not a Hurricane Katrina employee, wages paid after the date of discovery will not qualify for the credit.

## NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **5884-A**  
(October 2006)  
Department of the Treasury  
Internal Revenue Service

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

► Attach to your tax return.

OMB No. 1545-1978

Attachment  
Sequence No. **77A**

Name(s) shown on return

Total Forms Filed = 6,260

Identifying number

**SECTION A. Employee Retention Credit** (see instructions)

|                                                                                                                                                                                                                                                                                                                            |           |     |       |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----|-------|--|
| <b>1a</b> Employers affected by Hurricane Katrina, enter the total qualified wages paid or incurred after August 28, 2005, and before January 1, 2006, while the business was inoperable . . . . .                                                                                                                         | <b>1a</b> | 656 |       |  |
| <b>b</b> Employers affected by Hurricane Rita, enter the total qualified wages paid or incurred after September 23, 2005, and before January 1, 2006, while the business was inoperable . . . . .                                                                                                                          | <b>1b</b> | *   |       |  |
| <b>c</b> 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 . . . . .                                                                                                                           | <b>1c</b> | .0  |       |  |
| <b>d</b> Add amounts from lines 1a, 1b, and 1c . . . . .                                                                                                                                                                                                                                                                   | <b>1d</b> | 656 |       |  |
| <b>2</b> Enter 40% of line 1d. You <b>must</b> subtract this amount from your deduction for salaries and wages . . . . .                                                                                                                                                                                                   | <b>2</b>  |     | 656   |  |
| <b>3</b> Employee retention credit from partnerships, S corporations, cooperatives, estates, and trusts . . . . .                                                                                                                                                                                                          | <b>3</b>  |     | 5,063 |  |
| <b>4 Current year credit.</b> Add lines 2 and 3. Report this amount on the applicable line of Form 3800. 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 . . . . . | <b>4</b>  |     | 5,655 |  |

**SECTION B. Hurricane Katrina Housing Credit** (see instructions)

|                                                                                                                                                                                                                                                                                                                            |          |     |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-----|--|
| <b>5</b> Enter the value (up to \$600 per month per employee) of qualified lodging furnished in-kind to qualified employees during the tax year from January 1, 2006, through July 1, 2006 (see instructions) . . . . .                                                                                                    | <b>5</b> | 156 |  |
| <b>6</b> Enter 30% of line 5. You <b>must</b> subtract this amount from your deduction for salaries and wages . . . . .                                                                                                                                                                                                    | <b>6</b> | *   |  |
| <b>7</b> Hurricane Katrina housing credit from partnerships, S corporations, cooperatives, estates, and trusts . . . . .                                                                                                                                                                                                   | <b>7</b> | 608 |  |
| <b>8 Current year credit.</b> Add lines 6 and 7. Report this amount on the applicable line of Form 3800. 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 . . . . . | <b>8</b> | 713 |  |

For Paperwork Reduction Act Notice, see page 4.

Cat. No. 47425B

Form **5884-A** (10-2006)

\* Entry for this line is greater than zero, but too small to report

Form **6198**Department of the Treasury  
Internal Revenue Service

NUMBER OF RETURNS FILED FOR SELECTED LINES

**At-Risk Limitations**

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

OMB No. 1545-0712

**2006**Attachment  
Sequence No. **31**

Name(s) shown on return

Total Forms Filed = 402,575

Identifying number

Description of activity (see page 2 of the instructions)

**Part I Current Year Profit (Loss) From the Activity, Including Prior Year Nondeductible Amounts**  
(see page 2 of the instructions).

|   |                                                                                                                                                           |    |         |   |
|---|-----------------------------------------------------------------------------------------------------------------------------------------------------------|----|---------|---|
| 1 | Ordinary income (loss) from the activity (see page 2 of the instructions)                                                                                 | 1  |         |   |
| 2 | Gain (loss) from the sale or other disposition of assets used in the activity (or of your interest in the activity) that you are reporting on:            |    |         |   |
| a | Schedule D                                                                                                                                                | 2a |         |   |
| b | Form 4797                                                                                                                                                 | 2b |         |   |
| c | Other form or schedule                                                                                                                                    | 2c |         |   |
| 3 | Other income and gains from the activity, from Schedule K-1 of Form 1065, Form 1065-B, or Form 1120S, that were not included on lines 1 through 2c        | 3  |         |   |
| 4 | Other deductions and losses from the activity, including investment interest expense allowed from Form 4952, that were not included on lines 1 through 2c | 4  | (       | ) |
| 5 | Current year profit (loss) from the activity. Combine lines 1 through 4. See page 3 of the instructions before completing the rest of this form           | 5  | 401,004 |   |

**Part II Simplified Computation of Amount At Risk.** See page 3 of the instructions before completing this part.

|     |                                                                                                                                                                                            |     |  |  |
|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|--|--|
| 6   | Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. <b>Do not</b> enter less than zero                     | 6   |  |  |
| 7   | Increases for the tax year (see page 3 of the instructions)                                                                                                                                | 7   |  |  |
| 8   | Add lines 6 and 7                                                                                                                                                                          | 8   |  |  |
| 9   | Decreases for the tax year (see page 4 of the instructions)                                                                                                                                | 9   |  |  |
| 10a | Subtract line 9 from line 8                                                                                                                                                                | 10a |  |  |
| b   | If line 10a is <b>more</b> than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see <b>Pub. 925</b> for information on the recapture rules | 10b |  |  |

**Part III Detailed Computation of Amount At Risk.** If you completed Part III of Form 6198 for 2005, see page 4 of the instructions.

|     |                                                                                                                                                                     |     |  |  |
|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|--|--|
| 11  | Investment in the activity (or in your interest in the activity) at the effective date. <b>Do not</b> enter less than zero                                          | 11  |  |  |
| 12  | Increases at effective date                                                                                                                                         | 12  |  |  |
| 13  | Add lines 11 and 12                                                                                                                                                 | 13  |  |  |
| 14  | Decreases at effective date                                                                                                                                         | 14  |  |  |
| 15  | Amount at risk (check box that applies):                                                                                                                            |     |  |  |
| a   | <input type="checkbox"/> At effective date. Subtract line 14 from line 13. <b>Do not</b> enter less than zero.                                                      | 15  |  |  |
| b   | <input type="checkbox"/> From 2005 Form 6198, line 19b. <b>Do not</b> enter the amount from line 10b of the 2005 form.                                              |     |  |  |
| 16  | Increases since (check box that applies):                                                                                                                           | 16  |  |  |
| a   | <input type="checkbox"/> Effective date                                                                                                                             | 17  |  |  |
| b   | <input type="checkbox"/> The end of your 2005 tax year                                                                                                              |     |  |  |
| 17  | Add lines 15 and 16                                                                                                                                                 | 17  |  |  |
| 18  | Decreases since (check box that applies):                                                                                                                           | 18  |  |  |
| a   | <input type="checkbox"/> Effective date                                                                                                                             | 19a |  |  |
| b   | <input type="checkbox"/> The end of your 2005 tax year                                                                                                              | 19b |  |  |
| 19a | Subtract line 18 from line 17                                                                                                                                       |     |  |  |
| b   | If line 19a is <b>more</b> than zero, enter that amount here and go to line 20. Otherwise, enter -0- and see <b>Pub. 925</b> for information on the recapture rules |     |  |  |

**Part IV Deductible Loss**

|    |                                                                                                                                                                                                                |    |             |  |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-------------|--|
| 20 | <b>Amount at risk.</b> Enter the <b>larger</b> of line 10b or line 19b                                                                                                                                         | 20 | 194,876     |  |
| 21 | <b>Deductible loss.</b> Enter the <b>smaller</b> of the line 5 loss (treated as a positive number) or line 20. See page 7 of the instructions to find out how to report any deductible loss and any carryover. | 21 | ( 196,718 ) |  |

**Note:** If the loss is from a passive activity, see the Instructions for **Form 8582**, *Passive Activity Loss Limitations*, or the Instructions for **Form 8810**, *Corporate Passive Activity Loss and Credit Limitations*, to find out if the loss is allowed under the passive activity rules. If only part of the loss is subject to the passive activity loss rules, report only that part on Form 8582 or Form 8810, whichever applies.

NUMBER OF RETURNS FILED FOR SELECTED LINES  
**Alternative Minimum Tax—Individuals**

Form

**6251**

Department of the Treasury  
 Internal Revenue Service (99)

► See separate instructions.

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2006**

Attachment  
 Sequence No. **32**

Name(s) shown on Form 1040 or Form 1040NR

Total Forms Filed = 8,683,021

Your social security number

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

|    |                                                                                                                                                                                                                                                                                                                 |    |               |  |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|---------------|--|
| 1  | If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 6), and go to line 2. Otherwise, enter the amount from Form 1040, line 38 (minus any amount on Form 8914, line 6), and go to line 7. (If less than zero, enter as a negative amount.) . . . . . | 1  | 8,681,637     |  |
| 2  | Medical and dental. Enter the <b>smaller</b> of Schedule A (Form 1040), line 4, <b>or</b> 2½ % of Form 1040, line 38 . . . . .                                                                                                                                                                                  | 2  | 789,166       |  |
| 3  | Taxes from Schedule A (Form 1040), line 9 . . . . .                                                                                                                                                                                                                                                             | 3  | 6,928,638     |  |
| 4  | Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions . . . . .                                                                                                                                                                                       | 4  | 160,062       |  |
| 5  | Miscellaneous deductions from Schedule A (Form 1040), line 26 . . . . .                                                                                                                                                                                                                                         | 5  | 1,928,246     |  |
| 6  | If Form 1040, line 38, is over \$150,500 (over \$75,250 if married filing separately), enter the amount from line 11 of the <b>Itemized Deductions Worksheet</b> on page A-7 of the instructions for Schedule A (Form 1040) . . . . .                                                                           | 6  | ( 4,076,955 ) |  |
| 7  | Tax refund from Form 1040, line 10 or line 21 . . . . .                                                                                                                                                                                                                                                         | 7  | ( 2,749,055 ) |  |
| 8  | Investment interest expense (difference between regular tax and AMT) . . . . .                                                                                                                                                                                                                                  | 8  | 162,970       |  |
| 9  | Depletion (difference between regular tax and AMT) . . . . .                                                                                                                                                                                                                                                    | 9  | 23,310        |  |
| 10 | Net operating loss deduction from Form 1040, line 21. Enter as a positive amount . . . . .                                                                                                                                                                                                                      | 10 | 142,505       |  |
| 11 | Interest from specified private activity bonds exempt from the regular tax . . . . .                                                                                                                                                                                                                            | 11 | 997,016       |  |
| 12 | Qualified small business stock (7% of gain excluded under section 1202) . . . . .                                                                                                                                                                                                                               | 12 | 6,407         |  |
| 13 | Exercise of incentive stock options (excess of AMT income over regular tax income) . . . . .                                                                                                                                                                                                                    | 13 | 24,044        |  |
| 14 | Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A) . . . . .                                                                                                                                                                                                                             | 14 | 187,453       |  |
| 15 | Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6) . . . . .                                                                                                                                                                                                                           | 15 | 811           |  |
| 16 | Disposition of property (difference between AMT and regular tax gain or loss) . . . . .                                                                                                                                                                                                                         | 16 | 644,717       |  |
| 17 | Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) . . . . .                                                                                                                                                                                                          | 17 | 1,782,888     |  |
| 18 | Passive activities (difference between AMT and regular tax income or loss) . . . . .                                                                                                                                                                                                                            | 18 | 1,340,721     |  |
| 19 | Loss limitations (difference between AMT and regular tax income or loss) . . . . .                                                                                                                                                                                                                              | 19 | 285,617       |  |
| 20 | Circulation costs (difference between regular tax and AMT) . . . . .                                                                                                                                                                                                                                            | 20 | 2,799         |  |
| 21 | Long-term contracts (difference between AMT and regular tax income) . . . . .                                                                                                                                                                                                                                   | 21 | 7,513         |  |
| 22 | Mining costs (difference between regular tax and AMT) . . . . .                                                                                                                                                                                                                                                 | 22 | 4,302         |  |
| 23 | Research and experimental costs (difference between regular tax and AMT) . . . . .                                                                                                                                                                                                                              | 23 | 1,764         |  |
| 24 | Income from certain installment sales before January 1, 1987 . . . . .                                                                                                                                                                                                                                          | 24 | ( 543 )       |  |
| 25 | Intangible drilling costs preference . . . . .                                                                                                                                                                                                                                                                  | 25 | 5,969         |  |
| 26 | Other adjustments, including income-based related adjustments . . . . .                                                                                                                                                                                                                                         | 26 | 128,919       |  |
| 27 | Alternative tax net operating loss deduction . . . . .                                                                                                                                                                                                                                                          | 27 | ( 79,730 )    |  |
| 28 | <b>Alternative minimum taxable income.</b> Combine lines 1 through 27. (If married filing separately and line 28 is more than \$200,100, see page 7 of the instructions.) . . . . .                                                                                                                             | 28 | 8,681,086     |  |

**Part II Alternative Minimum Tax**

Child under 18 = 84,375

|    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |    |           |  |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----------|--|
| 29 | Exemption. (If this form is for a child under age 18, see page 7 of the instructions.)<br><b>IF your filing status is . . . AND line 28 is not over . . . THEN enter on line 29 . . .</b><br>Single or head of household . . . \$112,500 . . . \$42,500<br>Married filing jointly or qualifying widow(er) . . . 150,000 . . . 62,550<br>Married filing separately . . . 75,000 . . . 31,275<br>If line 28 is <b>over</b> the amount shown above for your filing status, see page 7 of the instructions.                                                                                                                                                                                                                                                    | 29 | 7,732,736 |  |
| 30 | Subtract line 29 from line 28. If more than zero <b>or</b> you are filing Form 2555 or 2555-EZ, go to line 31. If zero or less and you are not filing Form 2555 or 2555-EZ, enter -0- on lines 33 and 35 and skip the rest of Part II . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 30 | 6,736,596 |  |
| 31 | <ul style="list-style-type: none"> <li>If you are filing Form 2555 or 2555-EZ, see page 8 of the instructions for the amount to enter.</li> <li>If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; <b>or</b> you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 55 here.</li> <li><b>All others:</b> If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.</li> </ul> | 31 | 6,706,649 |  |
| 32 | Alternative minimum tax foreign tax credit (see page 8 of the instructions) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 32 | 1,953,682 |  |
| 33 | Tentative minimum tax. Subtract line 32 from line 31 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 33 | 6,687,420 |  |
| 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 | 8,066,630 |  |
| 35 | <b>Alternative minimum tax.</b> Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 35 | 3,965,915 |  |

**Part III Tax Computation Using Maximum Capital Gains Rates**

|           |                                                                                                                                                                                                                                                                                                                                                                                                  |           |           |           |           |  |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|-----------|-----------|--|
| <b>36</b> | Enter the amount from Form 6251, line 30 . . . . .                                                                                                                                                                                                                                                                                                                                               |           |           | <b>36</b> |           |  |
| <b>37</b> | 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-10 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the AMT, if necessary) (see page 10 of the instructions) . . . . .                                  | <b>37</b> | 4,675,971 |           |           |  |
| <b>38</b> | Enter the amount from Schedule D (Form 1040), line 19 (as figured for the AMT, if necessary) (see page 10 of the instructions) . . . . .                                                                                                                                                                                                                                                         | <b>38</b> | 567,025   |           |           |  |
| <b>39</b> | If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the <b>smaller</b> of that result or the amount from line 10 of the Schedule D Tax Worksheet (as figured for the AMT, if necessary) . . . . .                                                                                        | <b>39</b> | 4,656,647 |           |           |  |
| <b>40</b> | Enter the <b>smaller</b> of line 36 or line 39 . . . . .                                                                                                                                                                                                                                                                                                                                         |           |           | <b>40</b> |           |  |
| <b>41</b> | Subtract line 40 from line 36 . . . . .                                                                                                                                                                                                                                                                                                                                                          |           |           | <b>41</b> |           |  |
| <b>42</b> | If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result . . . . . ▶                                                                                                                                                 |           |           | <b>42</b> | 4,234,693 |  |
| <b>43</b> | Enter:<br><ul style="list-style-type: none"> <li>• \$61,300 if married filing jointly or qualifying widow(er),</li> <li>• \$30,650 if single or married filing separately, or</li> <li>• \$41,050 if head of household.</li> </ul>                                                                                                                                                               | <b>43</b> |           |           |           |  |
| <b>44</b> | 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-10 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- . . . . . | <b>44</b> |           |           |           |  |
| <b>45</b> | Subtract line 44 from line 43. If zero or less, enter -0- . . . . .                                                                                                                                                                                                                                                                                                                              | <b>45</b> |           |           |           |  |
| <b>46</b> | Enter the <b>smaller</b> of line 36 or line 37 . . . . .                                                                                                                                                                                                                                                                                                                                         | <b>46</b> |           |           |           |  |
| <b>47</b> | Enter the <b>smaller</b> of line 45 or line 46 . . . . .                                                                                                                                                                                                                                                                                                                                         | <b>47</b> |           |           |           |  |
| <b>48</b> | Multiply line 47 by 5% (.05) . . . . . ▶                                                                                                                                                                                                                                                                                                                                                         |           |           | <b>48</b> | 806,437   |  |
| <b>49</b> | Subtract line 47 from line 46 . . . . .                                                                                                                                                                                                                                                                                                                                                          | <b>49</b> |           |           |           |  |
| <b>50</b> | Multiply line 49 by 15% (.15) . . . . . ▶                                                                                                                                                                                                                                                                                                                                                        |           |           | <b>50</b> | 4,177,975 |  |
|           | <b>If line 38 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 51.</b>                                                                                                                                                                                                                                                                                            |           |           |           |           |  |
| <b>51</b> | Subtract line 46 from line 40 . . . . .                                                                                                                                                                                                                                                                                                                                                          | <b>51</b> |           |           |           |  |
| <b>52</b> | Multiply line 51 by 25% (.25) . . . . . ▶                                                                                                                                                                                                                                                                                                                                                        |           |           | <b>52</b> | 472,867   |  |
| <b>53</b> | Add lines 42, 48, 50, and 52 . . . . .                                                                                                                                                                                                                                                                                                                                                           |           |           | <b>53</b> |           |  |
| <b>54</b> | If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result . . . . .                                                                                                                                                   |           |           | <b>54</b> | 4,602,023 |  |
| <b>55</b> | Enter the <b>smaller</b> of line 53 or line 54 here and on line 31 . . . . .                                                                                                                                                                                                                                                                                                                     |           |           | <b>55</b> |           |  |

Form

**6252**Department of the Treasury  
Internal Revenue Service**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

**2006**Attachment  
Sequence No. **79**

Name(s) shown on return

Total Forms Filed = 888,811

Identifying number

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

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

|    |                                                                                                                                               |    |         |  |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------|----|---------|--|
| 5  | Selling price including mortgages and other debts. <b>Do not</b> include interest whether stated or unstated                                  | 5  | 152,411 |  |
| 6  | Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)                                  | 6  |         |  |
| 7  | Subtract line 6 from line 5                                                                                                                   | 7  |         |  |
| 8  | Cost or other basis of property sold                                                                                                          | 8  |         |  |
| 9  | Depreciation allowed or allowable                                                                                                             | 9  |         |  |
| 10 | Adjusted basis. Subtract line 9 from line 8                                                                                                   | 10 |         |  |
| 11 | Commissions and other expenses of sale                                                                                                        | 11 |         |  |
| 12 | Income recapture from Form 4797, Part III (see instructions)                                                                                  | 12 |         |  |
| 13 | Add lines 10, 11, and 12                                                                                                                      | 13 | 132,562 |  |
| 14 | Subtract line 13 from line 5. If zero or less, <b>do not</b> complete the rest of this form (see instructions)                                | 14 | 151,812 |  |
| 15 | If the property described on line 1 above was your main home, enter the amount of your excluded gain (see instructions). Otherwise, enter -0- | 15 | 2,531   |  |
| 16 | <b>Gross profit.</b> Subtract line 15 from line 14                                                                                            | 16 | 151,112 |  |
| 17 | Subtract line 13 from line 6. If zero or less, enter -0-                                                                                      | 17 | 1,950   |  |
| 18 | <b>Contract price.</b> Add line 7 and line 17                                                                                                 | 18 | 148,821 |  |

**Part II Installment Sale Income.** Complete this part for the year of sale **and** any year you receive a payment or have certain debts you must treat as a payment on installment obligations.

|    |                                                                                                                 |    |         |  |
|----|-----------------------------------------------------------------------------------------------------------------|----|---------|--|
| 19 | Gross profit percentage. Divide line 16 by line 18. For years after the year of sale, see instructions          | 19 |         |  |
| 20 | If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-                                | 20 |         |  |
| 21 | Payments received during year (see instructions). <b>Do not</b> include interest, whether stated or unstated    | 21 | 823,367 |  |
| 22 | Add lines 20 and 21                                                                                             | 22 | 823,443 |  |
| 23 | Payments received in prior years (see instructions). <b>Do not</b> include interest, whether stated or unstated | 23 | 748,335 |  |
| 24 | <b>Installment sale income.</b> Multiply line 22 by line 19                                                     | 24 | 818,207 |  |
| 25 | Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)                  | 25 | 3,154   |  |
| 26 | Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)                     | 26 | 816,901 |  |

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

- 27 Name, address, and taxpayer identifying number of related party .....
- 28 Did the related party resell or dispose of the property ("second disposition") during this tax year? . . . ☐ Yes ☐ No
- 29 If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.
- a ☐ The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (month, day, year) ► / /
- b ☐ The first disposition was a sale or exchange of stock to the issuing corporation.
- c ☐ The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.
- d ☐ The second disposition occurred after the death of the original seller or buyer.
- e ☐ It can be established to the satisfaction of the Internal Revenue Service that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions).
- |    |                                                                                                |    |       |  |
|----|------------------------------------------------------------------------------------------------|----|-------|--|
| 30 | Selling price of property sold by related party (see instructions)                             | 30 |       |  |
| 31 | Enter contract price from line 18 for year of first sale                                       | 31 |       |  |
| 32 | Enter the <b>smaller</b> of line 30 or line 31                                                 | 32 |       |  |
| 33 | Total payments received by the end of your 2006 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 | 2,023 |  |
| 36 | Enter the part of line 35 that is ordinary income under the recapture rules (see instructions) | 36 | *     |  |
| 37 | Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions)    | 37 | 28    |  |

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **6781****Gains and Losses From Section 1256  
Contracts and Straddles**

OMB No. 1545-0644

**2006**Attachment  
Sequence No. **82**Department of the Treasury  
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on tax return

**Total Forms Filed = 289,440**

Identifying number

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

**Part I Section 1256 Contracts Marked to Market**

| (a) Identification of account                                                                                                                                    | (b) (Loss)   | (c) Gain |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------|
| <b>1</b>                                                                                                                                                         |              |          |
| <b>2</b> Add the amounts on line 1 in columns (b) and (c)                                                                                                        | <b>2</b> ( ) |          |
| <b>3</b> Net gain or (loss). Combine line 2, columns (b) and (c)                                                                                                 | <b>3</b>     | 285,341  |
| <b>4</b> Form 1099-B adjustments. See instructions and attach schedule                                                                                           | <b>4</b>     | 3,250    |
| <b>5</b> Combine lines 3 and 4                                                                                                                                   | <b>5</b>     | 286,712  |
| <b>Note:</b> If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.                            |              |          |
| <b>6</b> If you have a net section 1256 contracts loss and checked box D above, enter the amount of loss to be carried back. Enter the loss as a positive number | <b>6</b>     | 1,430    |
| <b>7</b> Combine lines 5 and 6                                                                                                                                   | <b>7</b>     | 285,376  |
| <b>8</b> <b>Short-term capital gain or (loss).</b> Multiply line 7 by 40% (.40). Enter here and include on the appropriate line of Schedule D (see instructions) | <b>8</b>     | 280,448  |
| <b>9</b> <b>Long-term capital gain or (loss).</b> Multiply line 7 by 60% (.60). Enter here and include on the appropriate line of Schedule D (see instructions)  | <b>9</b>     | 284,181  |

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

| (a) Description of property                                                                                                                           | (b) Date entered into or acquired | (c) Date closed out or sold | (d) Gross sales price | (e) Cost or other basis plus expense of sale | (f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0- | (g) Unrecognized gain on offsetting positions | (h) Recognized loss. If column (f) is more than (g), enter difference. Otherwise, enter -0- |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------|-----------------------|----------------------------------------------|----------------------------------------------------------------------------------|-----------------------------------------------|---------------------------------------------------------------------------------------------|
| <b>10</b>                                                                                                                                             |                                   |                             |                       |                                              |                                                                                  |                                               |                                                                                             |
| <b>11a</b> Enter the short-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions) |                                   |                             |                       |                                              |                                                                                  | <b>11a</b> (                                  | 1,037 )                                                                                     |
| <b>b</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)    |                                   |                             |                       |                                              |                                                                                  | <b>11b</b> (                                  | 210 )                                                                                       |

**Section B—Gains From Straddles**

| (a) Description of property                                                                                                                          | (b) Date entered into or acquired | (c) Date closed out or sold | (d) Gross sales price | (e) Cost or other basis plus expense of sale | (f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0- |
|------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------|-----------------------|----------------------------------------------|----------------------------------------------------------------------------------|
| <b>12</b>                                                                                                                                            |                                   |                             |                       |                                              |                                                                                  |
| <b>13a</b> Enter the short-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions) |                                   |                             |                       |                                              | <b>13a</b> 698                                                                   |
| <b>b</b> Enter the long-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions)    |                                   |                             |                       |                                              | <b>13b</b> 159                                                                   |

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

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

Form **8283**  
(Rev. December 2006)  
Department of the Treasury  
Internal Revenue Service

## NUMBER OF RETURNS FILED FOR SELECTED LINES

**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**

Name(s) shown on your income tax return

Total Forms Filed = 6,148,798

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 address of the donee organization | (b) Description of donated property<br>(For a donated vehicle, enter the year, make, model, condition, and mileage, and attach Form 1098-C if required.) |
|---|------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|
| A |                                                |                                                                                                                                                          |
| B |                                                |                                                                                                                                                          |
| C |                                                |                                                                                                                                                          |
| D |                                                |                                                                                                                                                          |
| E |                                                |                                                                                                                                                          |

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

|   | (c) Date of the contribution | (d) Date acquired by donor (mo., yr.) | (e) How acquired by donor | (f) Donor's cost or adjusted basis | (g) Fair market value (see instructions) | (h) Method used to determine the fair market value |
|---|------------------------------|---------------------------------------|---------------------------|------------------------------------|------------------------------------------|----------------------------------------------------|
| A |                              |                                       |                           |                                    |                                          |                                                    |
| B |                              |                                       |                           | 4,408,685                          | 6,103,197                                |                                                    |
| C |                              |                                       |                           |                                    |                                          |                                                    |
| D |                              |                                       |                           |                                    |                                          |                                                    |
| E |                              |                                       |                           |                                    |                                          |                                                    |

**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 ► .  
If Part II applies to more than one property, attach a separate statement.

**b** Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ► .  
**(2)** For any prior tax years ► .

**c** Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):

Name of charitable organization (donee)

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

City or town, state, and ZIP code

**d** For tangible property, enter the place where the property is located or kept ► .

**e** Name of any person, other than the donee organization, having actual possession of the property ► .

**3a** Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property? . . . . .

**Yes** **No**

☐ ☐

**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? . . . . .

☐ ☐

☐ ☐

**2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)**

Form 8283 (Rev. 12-2006)

**NUMBER OF RETURNS FILED FOR SELECTED LINES**Page **2**

Name(s) shown on your income tax return

Identifying number

**Section B. Donated Property Over \$5,000 (Except Certain Publicly Traded Securities)**—List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions of certain publicly traded securities reported in Section A). An appraisal is generally required for property listed in Section B (see instructions).

**Part I Information on Donated Property**—To be completed by the taxpayer and/or the appraiser.**4** Check the box that describes the type of property donated:☐ Art\* (contribution of \$20,000 or more)☐ Qualified Conservation Contribution☐ Equipment☐ Art\* (contribution of less than \$20,000)☐ Other Real Estate☐ Securities☐ Collectibles\*\*☐ Intellectual Property☐ Other

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

\*\*Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

**Note.** In certain cases, you must attach a qualified appraisal of the property. See instructions.

| <b>5</b> | (a) Description of donated property (if you need more space, attach a separate statement) | (b) If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift | (c) Appraised fair market value |
|----------|-------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|
| <b>A</b> |                                                                                           |                                                                                                                                      |                                 |
| <b>B</b> |                                                                                           |                                                                                                                                      | 74,240                          |
| <b>C</b> |                                                                                           |                                                                                                                                      |                                 |
| <b>D</b> |                                                                                           |                                                                                                                                      |                                 |

|          | (d) Date acquired by donor (mo., yr.) | (e) How acquired by donor | (f) Donor's cost or adjusted basis | (g) For bargain sales, enter amount received | See instructions                  |                                         |
|----------|---------------------------------------|---------------------------|------------------------------------|----------------------------------------------|-----------------------------------|-----------------------------------------|
|          |                                       |                           |                                    |                                              | (h) Amount claimed as a deduction | (i) Average trading price of securities |
| <b>A</b> |                                       |                           |                                    |                                              |                                   |                                         |
| <b>B</b> |                                       |                           | 60,394                             | 3,687                                        | 50,198                            | 4,020                                   |
| <b>C</b> |                                       |                           |                                    |                                              |                                   |                                         |
| <b>D</b> |                                       |                           |                                    |                                              |                                   |                                         |

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

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

Signature of taxpayer (donor) ►

Date ►

**Part III Declaration of Appraiser**

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

Also, I declare that I hold myself out to the public as an appraiser or perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). In addition, I understand that a substantial or gross valuation misstatement resulting from the appraisal of the value of the property that I know, or reasonably should know, would be used in connection with a return or claim for refund, may subject me to the penalty under section 6695A. I affirm that I have not been barred from presenting evidence or testimony by the Office of Professional Responsibility.

**Sign****Here**

Signature ►

Title ►

Date ►

Business address (including room or suite no.)

Identifying number

City or town, state, and ZIP code

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

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

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file **Form 8282**, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

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

Name of charitable organization (donee)

Employer identification number

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

City or town, state, and ZIP code

Authorized signature

Title

Date



Printed on Recycled Paper

Form **8283** (Rev. 12-2006)

Form

**8396**Department of the Treasury  
Internal Revenue Service**Mortgage Interest Credit**(For Holders of Qualified Mortgage Credit Certificates Issued by  
State or Local Governmental Units or Agencies)

▶ Attach to Form 1040 or 1040NR.

▶ See instructions on back.

OMB No. 1545-0074

**2006**Attachment  
Sequence No. **138**

Name(s) shown on your tax return

**Total Forms Filed = 55,834**

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 your tax return.

Name of Issuer of Mortgage Credit Certificate

Mortgage Credit Certificate Number

Issue Date

**Part I Current Year Mortgage Interest Credit**

|           |                                                                                                                                                                                                                                                                                                                            |           |        |   |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------|---|
| <b>1</b>  | 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 . . . . .                                                                                                                     | <b>1</b>  |        |   |
| <b>2</b>  | Enter the certificate credit rate shown on your <b>mortgage credit certificate</b> . <b>Do not</b> enter the interest rate on your home mortgage . . . . .                                                                                                                                                                 | <b>2</b>  |        | % |
| <b>3</b>  | 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.<br><b>You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.</b> | <b>3</b>  | 49,237 |   |
| <b>4</b>  | Enter any 2003 credit carryforward from line 18 of your 2005 Form 8396 . . . . .                                                                                                                                                                                                                                           | <b>4</b>  | 2,266  |   |
| <b>5</b>  | Enter any 2004 credit carryforward from line 16 of your 2005 Form 8396 . . . . .                                                                                                                                                                                                                                           | <b>5</b>  | 5,977  |   |
| <b>6</b>  | Enter any 2005 credit carryforward from line 19 of your 2005 Form 8396 . . . . .                                                                                                                                                                                                                                           | <b>6</b>  | 8,218  |   |
| <b>7</b>  | Add lines 3 through 6 . . . . .                                                                                                                                                                                                                                                                                            | <b>7</b>  | 55,834 |   |
| <b>8</b>  | Enter the amount from Form 1040, line 46, or Form 1040NR, line 43 . . . . .                                                                                                                                                                                                                                                | <b>8</b>  |        |   |
| <b>9</b>  | <b>1040 filers:</b> Enter the total of the amounts from Form 1040, lines 47 through 51 and line 53 plus any credit from Form 5695, line 12<br><b>1040NR filers:</b> Enter the total of the amounts from Form 1040NR, lines 44 through 46 and line 48 plus any credit from Form 5695, line 12                               | <b>9</b>  |        |   |
| <b>10</b> | Subtract line 9 from line 8. If zero or less, enter -0- here and on line 11 and go to Part II . . . . .                                                                                                                                                                                                                    | <b>10</b> |        |   |
| <b>11</b> | <b>Current year mortgage interest credit.</b> Enter the <b>smaller</b> of line 7 or line 10. Also include this amount in the total on Form 1040, line 54, or Form 1040NR, line 49, and check box <b>a</b> on that line . . . . .                                                                                           | <b>11</b> | 48,897 |   |

**Part II Mortgage Interest Credit Carryforward to 2007.** (Complete **only** if line 11 is less than line 7.)

|           |                                                                                                             |           |  |  |
|-----------|-------------------------------------------------------------------------------------------------------------|-----------|--|--|
| <b>12</b> | Add lines 3 and 4 . . . . .                                                                                 | <b>12</b> |  |  |
| <b>13</b> | Enter the amount from line 7 . . . . .                                                                      | <b>13</b> |  |  |
| <b>14</b> | Enter the <b>larger</b> of line 11 or line 12 . . . . .                                                     | <b>14</b> |  |  |
| <b>15</b> | Subtract line 14 from line 13 . . . . .                                                                     | <b>15</b> |  |  |
| <b>16</b> | <b>2005 credit carryforward to 2007.</b> Enter the <b>smaller</b> of line 6 or line 15 . . . . .            | <b>16</b> |  |  |
| <b>17</b> | Subtract line 16 from line 15 . . . . .                                                                     | <b>17</b> |  |  |
| <b>18</b> | <b>2004 credit carryforward to 2007.</b> Enter the <b>smaller</b> of line 5 or line 17 . . . . .            | <b>18</b> |  |  |
| <b>19</b> | <b>2006 credit carryforward to 2007.</b> Subtract line 11 from line 3. If zero or less, enter -0- . . . . . | <b>19</b> |  |  |

Form **8582**  
 Department of the Treasury  
 Internal Revenue Service (99)  
 Name(s) shown on return

NUMBER OF RETURNS FILED FOR SELECTED LINES  
**Passive Activity Loss Limitations**

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

OMB No. 1545-1008

**2006**Attachment  
Sequence No. **88**

Identifying number

Total Forms Filed = 3,554,402

**Part I 2006 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.)

|                                                                                                 |           |             |   |  |
|-------------------------------------------------------------------------------------------------|-----------|-------------|---|--|
| <b>1a</b> Activities with net income (enter the amount from Worksheet 1, column (a)) . . . . .  | <b>1a</b> | 596.243     |   |  |
| <b>b</b> Activities with net loss (enter the amount from Worksheet 1, column (b)) . . . . .     | <b>1b</b> | ( 2,133,609 | ) |  |
| <b>c</b> Prior years unallowed losses (enter the amount from Worksheet 1, column (c)) . . . . . | <b>1c</b> | ( 770,687   | ) |  |
| <b>d</b> Combine lines 1a, 1b, and 1c. . . . .                                                  | <b>1d</b> | 2,383,093   |   |  |

**Commercial Revitalization Deductions From Rental Real Estate Activities**

|                                                                                                           |           |         |   |  |
|-----------------------------------------------------------------------------------------------------------|-----------|---------|---|--|
| <b>2a</b> Commercial revitalization deductions from Worksheet 2, column (a) . . . . .                     | <b>2a</b> | ( 1,157 | ) |  |
| <b>b</b> Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b) . . . . . | <b>2b</b> | ( 981   | ) |  |
| <b>c</b> Add lines 2a and 2b. . . . .                                                                     | <b>2c</b> | ( 1,830 | ) |  |

**All Other Passive Activities**

|                                                                                                 |           |             |   |  |
|-------------------------------------------------------------------------------------------------|-----------|-------------|---|--|
| <b>3a</b> Activities with net income (enter the amount from Worksheet 3, column (a)) . . . . .  | <b>3a</b> | 625,811     |   |  |
| <b>b</b> Activities with net loss (enter the amount from Worksheet 3, column (b)) . . . . .     | <b>3b</b> | ( 1,142,743 | ) |  |
| <b>c</b> Prior years unallowed losses (enter the amount from Worksheet 3, column (c)) . . . . . | <b>3c</b> | ( 877,929   | ) |  |
| <b>d</b> Combine lines 3a, 3b, and 3c. . . . .                                                  | <b>3d</b> | 1,595,981   |   |  |

- 4** Combine lines 1d, 2c, and 3d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. **Do not** complete Form 8582. Report the losses on the forms and schedules normally used . . . . . **4** 3,553,299
- 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 Activities With Active Participation****Note:** Enter all numbers in Part II as positive amounts. See page 8 of the instructions for an example.

|                                                                                                                                                                                                                     |           |           |  |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|--|--|
| <b>5</b> Enter the <b>smaller</b> of the loss on line 1d or the loss on line 4 . . . . .                                                                                                                            | <b>5</b>  | 2,145,265 |  |  |
| <b>6</b> Enter \$150,000. If married filing separately, see page 8 . . . . .                                                                                                                                        | <b>6</b>  | 2,138,535 |  |  |
| <b>7</b> Enter modified adjusted gross income, but not less than zero (see page 8)<br><b>Note:</b> If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8. | <b>7</b>  | 2,094,315 |  |  |
| <b>8</b> Subtract line 7 from line 6 . . . . .                                                                                                                                                                      | <b>8</b>  | 1,473,937 |  |  |
| <b>9</b> Multiply line 8 by 50% (.5). <b>Do not</b> enter more than \$25,000. If married filing separately, see page 8                                                                                              | <b>9</b>  | 1,473,937 |  |  |
| <b>10</b> Enter the <b>smaller</b> of line 5 or line 9. . . . .<br>If line 2c is a loss, go to Part III. Otherwise, go to line 15.                                                                                  | <b>10</b> | 1,473,937 |  |  |

**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.

|                                                                                                                    |           |       |  |  |
|--------------------------------------------------------------------------------------------------------------------|-----------|-------|--|--|
| <b>11</b> Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions | <b>11</b> | 1,821 |  |  |
| <b>12</b> Enter the loss from line 4 . . . . .                                                                     | <b>12</b> |       |  |  |
| <b>13</b> Reduce line 12 by the amount on line 10 . . . . .                                                        | <b>13</b> | 1,821 |  |  |
| <b>14</b> Enter the <b>smallest</b> of line 2c (treated as a positive amount), line 11, or line 13 . . . . .       | <b>14</b> | 1,821 |  |  |

**Part IV Total Losses Allowed**

|                                                                                                                                                                                                        |           |           |  |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|--|--|
| <b>15</b> Add the income, if any, on lines 1a and 3a and enter the total. . . . .                                                                                                                      | <b>15</b> | 835,482   |  |  |
| <b>16</b> <b>Total losses allowed from all passive activities for 2006.</b> Add lines 10, 14, and 15. See page 11 of the instructions to find out how to report the losses on your tax return. . . . . | <b>16</b> | 2,167,934 |  |  |

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8586**  
(Rev. December 2006)  
Department of the Treasury  
Internal Revenue Service (99)

**Low-Income Housing Credit**

▶ Attach to your tax return.

OMB No. 1545-0984

Attachment  
Sequence No. **36a**

Name(s) shown on return

Total Forms Filed = 70,353

Identifying number

|   |                                                                                                                                                                                                                                                                                                                                                                                         |   |        |
|---|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|--------|
| 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? <input type="checkbox"/> Yes <input type="checkbox"/> 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.<br>(i) . . . . . (ii) . . . . . (iii) . . . . . (iv) . . . . . |   |        |
| 3 | Current year credit from attached Form(s) 8609-A (see instructions) . . . . .                                                                                                                                                                                                                                                                                                           | 3 | 773    |
| 4 | Low-income housing credit from partnerships, S corporations, estates, and trusts . . . . .                                                                                                                                                                                                                                                                                              | 4 | 69,590 |
| 5 | Add lines 3 and 4. Estates and trusts, go to line 6; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1e of the 2006 Form 3800) . . . . . Non-deductible housing credit = *                                                                                                            | 5 | 70,245 |
| 6 | Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .                                                                                                                                                                                                                                                                                                   | 6 |        |
| 7 | Estates and trusts. Subtract line 6 from line 5. Report this amount on the applicable line of Form 3800 (e.g., line 1e of the 2006 Form 3800) . . . . .                                                                                                                                                                                                                                 | 7 |        |

**General Instructions**

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

**What's New**

- The tax liability limit is no longer figured on this form; instead, it must be figured on Form 3800, General Business Credit.
- Taxpayers that are not partnerships, S corporations, estates, or trusts, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on line 1e of Form 3800.
- The IRS will revise this December 2006 version of the form only when necessary. Continue to use this version for tax years beginning after 2005 until a new revision is issued.

**Purpose of Form**

Use Form 8586 to claim the low-income housing credit. This general business credit is allowed for each new qualified low-income building placed in service after 1986. Generally, it is taken over a 10-year credit period.

**Qualified Low-Income Housing Project**

The credit cannot exceed the amount allocated to the building. See section 42(h)(1) for details.

The low-income housing credit can only be claimed for residential rental buildings in low-income housing projects that meet one of the minimum set-aside tests. For details, see the instructions for Form 8609, Part II, line 10c.

Except for buildings financed with certain tax-exempt bonds, you may not take a low-income housing credit on a building if it has not received an allocation from the housing credit agency. No allocation is needed when 50% or more of the aggregate basis of the building and the land on which the building is located is financed with certain tax-exempt bonds issued after 1989 for buildings placed in service after 1989. The owner still must get a Form 8609 from the appropriate housing credit agency (with the applicable items completed, including an assigned BIN). "Land on which the building is located" includes only land that is functionally related and subordinate to the qualified low-income building (see Regulations sections 1.103-8(a)(3) and 1.103-8(b)(4)(iii)).

**Recapture of Credit**

There is a 15-year compliance period during which the residential rental building must continue to meet certain requirements. If, as of the close of any tax year in this period, there is a reduction in the qualified basis of the building from the previous year, you may have to recapture a part of the credit you have taken. Similarly, you may have to recapture part of the credits taken in previous years upon certain dispositions of the building or interests therein. If you must recapture credits, use Form 8611, Recapture of Low-Income Housing Credit. See section 42(j) for details.

**Recordkeeping**

Keep a copy of this Form 8586 together with all Forms 8609, Schedules A (Form 8609) (and successor Forms 8609-A), and Forms 8611 for 3 years after the 15-year compliance period ends.

Form **8606**  
 Department of the Treasury  
 Internal Revenue Service (99)

NUMBER OF RETURNS FILED FOR SELECTED LINES

**Nondeductible IRAs**

▶ See separate instructions.

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

OMB No. 1545-0074

**2006**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.

Total Forms Filed = 2,044,896

Your social security number

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

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

Apt. no.

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

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

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

- You made nondeductible contributions to a traditional IRA for 2006.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2006 **and** you made nondeductible contributions to a traditional IRA in 2006 or an earlier year. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified hurricane distribution), qualified charitable 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 2006 (excluding any portion you recharacterized) **and** you made nondeductible contributions to a traditional IRA in 2006 or an earlier year.

|                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                |     |           |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------|
| 1                                                                                                                                                                                                                                                                                                                                                                                                                                    | Enter your nondeductible contributions to traditional IRAs for 2006, including those made for 2006 from January 1, 2007, through April 16, 2007 (see page 5 of the instructions)                                                                                                                                                                               | 1   | 693,534   |
| 2                                                                                                                                                                                                                                                                                                                                                                                                                                    | Enter your total basis in traditional IRAs (see page 5 of the instructions)                                                                                                                                                                                                                                                                                    | 2   | 964,520   |
| 3                                                                                                                                                                                                                                                                                                                                                                                                                                    | Add lines 1 and 2                                                                                                                                                                                                                                                                                                                                              | 3   | 1,270,287 |
| <div style="border: 1px solid black; padding: 5px; display: inline-block;"> <b>In 2006, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion?</b> </div> <div style="display: inline-block; vertical-align: top; margin-left: 20px;"> <p><b>No</b> —————▶ Enter the amount from line 3 on line 14. Do not complete the rest of Part I.</p> <p><b>Yes</b> —————▶ Go to line 4.</p> </div> |                                                                                                                                                                                                                                                                                                                                                                |     |           |
| 4                                                                                                                                                                                                                                                                                                                                                                                                                                    | Enter those contributions included on line 1 that were made from January 1, 2007, through April 16, 2007                                                                                                                                                                                                                                                       | 4   | 7,920     |
| 5                                                                                                                                                                                                                                                                                                                                                                                                                                    | Subtract line 4 from line 3                                                                                                                                                                                                                                                                                                                                    | 5   | 1,267,377 |
| 6                                                                                                                                                                                                                                                                                                                                                                                                                                    | Enter the value of <b>all</b> your traditional, SEP, and SIMPLE IRAs as of December 31, 2006, plus any outstanding rollovers. Subtract any repayments of qualified hurricane distributions. If the result is zero or less, enter -0- (see page 5 of the instructions)                                                                                          | 6   | 269,993   |
| 7                                                                                                                                                                                                                                                                                                                                                                                                                                    | Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2006. <b>Do not</b> include rollovers (other than repayments of qualified hurricane distributions), qualified charitable distributions, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see page 6 of the instructions) | 7   | 316,724   |
| 8                                                                                                                                                                                                                                                                                                                                                                                                                                    | Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2006. <b>Do not</b> include amounts converted that you later recharacterized (see page 6 of the instructions). Also enter this amount on line 16                                                                                                                     | 8   | 15,760    |
| 9                                                                                                                                                                                                                                                                                                                                                                                                                                    | Add lines 6, 7, and 8                                                                                                                                                                                                                                                                                                                                          | 9   | 344,488   |
| 10                                                                                                                                                                                                                                                                                                                                                                                                                                   | Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"                                                                                                                                                                                                                             | 10  | ×         |
| 11                                                                                                                                                                                                                                                                                                                                                                                                                                   | Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17                                                                                                                                                                                                                         | 11  | 14,128    |
| 12                                                                                                                                                                                                                                                                                                                                                                                                                                   | Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA                                                                                                                                                                                                                                        | 12  | 305,679   |
| 13                                                                                                                                                                                                                                                                                                                                                                                                                                   | Add lines 11 and 12. This is the nontaxable portion of all your distributions                                                                                                                                                                                                                                                                                  | 13  | 316,453   |
| 14                                                                                                                                                                                                                                                                                                                                                                                                                                   | Subtract line 13 from line 3. This is <b>your total basis in traditional IRAs for 2006 and earlier years</b>                                                                                                                                                                                                                                                   | 14  | 1,226,129 |
| 15a                                                                                                                                                                                                                                                                                                                                                                                                                                  | Subtract line 12 from line 7                                                                                                                                                                                                                                                                                                                                   | 15a | 297,350   |
| b                                                                                                                                                                                                                                                                                                                                                                                                                                    | Amount on line 15a attributable to qualified hurricane distributions (see page 6 of the instructions). Also enter this amount on Form 8915, line 22                                                                                                                                                                                                            | 15b | 1,867     |
| c                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>Taxable amount.</b> 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 | 296,690   |
| <b>Note:</b> 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 6 of the instructions).                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                |     |           |

## 2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

Form 8606 (2006)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Page **2****Part II 2006 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs**

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2006 (excluding any portion you recharacterized).

**Caution:** If your modified adjusted gross income is over \$100,000 **or** you are married filing separately and you lived with your spouse at any time in 2006, you **cannot** convert any amount from traditional, SEP, or SIMPLE IRAs to Roth IRAs for 2006. If you erroneously made a conversion, you must recharacterize (correct) it (see page 6 of the instructions).

|           |                                                                                                                                                                                                                                                                                                                               |           |        |  |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------|--|
| <b>16</b> | If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2006. <b>Do not</b> include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2006 or 2007 (see page 7 of the instructions) . . . . . | <b>16</b> | 56,815 |  |
| <b>17</b> | If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see page 7 of the instructions) . . . . .                                                                                                                                                                       | <b>17</b> | 14,788 |  |
| <b>18</b> | <b>Taxable amount.</b> Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b . . . . .                                                                                                                                                               | <b>18</b> | 54,785 |  |

**Part III Distributions From Roth IRAs**

Complete this part only if you took a distribution from a Roth IRA in 2006. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified hurricane distribution), qualified charitable distribution, recharacterization, or return of certain contributions (see page 7 of the instructions).

|            |                                                                                                                                                                                           |            |         |  |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---------|--|
| <b>19</b>  | Enter your total nonqualified distributions from Roth IRAs in 2006 including any qualified first-time homebuyer distributions (see page 7 of the instructions) . . . . .                  | <b>19</b>  | 296,108 |  |
| <b>20</b>  | Qualified first-time homebuyer expenses (see page 7 of the instructions). <b>Do not</b> enter more than \$10,000 . . . . .                                                                | <b>20</b>  | 8,249   |  |
| <b>21</b>  | Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25 . . . . .                                                                                          | <b>21</b>  | 290,807 |  |
| <b>22</b>  | Enter your basis in Roth IRA contributions (see page 7 of the instructions) . . . . .                                                                                                     | <b>22</b>  | 191,337 |  |
| <b>23</b>  | Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see page 7 of the instructions) . . . . . | <b>23</b>  | 169,295 |  |
| <b>24</b>  | Enter your basis in Roth IRA conversions (see page 7 of the instructions) . . . . .                                                                                                       | <b>24</b>  | 22,848  |  |
| <b>25a</b> | Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c . . . . .                                                                                            | <b>25a</b> | 149,022 |  |
| <b>b</b>   | Amount on line 25a attributable to qualified hurricane distributions (see page 8 of the instructions). Also enter this amount on Form 8915, line 23 . . . . .                             | <b>25b</b> | *       |  |
| <b>c</b>   | <b>Taxable amount.</b> Subtract line 25b from line 25a. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b . . . . .      | <b>25c</b> | 150,273 |  |

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

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

▶ Your signature ▶ Date

**Paid Preparer's Use Only**

Preparer's signature ▶

Date

Check if self-employed ☐

Preparer's SSN or PTIN

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

EIN

Phone no. ( )

\* Entry for this line is greater than zero, but too small to report

Form **8606** (2006)

Form **8615**  
 Department of the Treasury  
 Internal Revenue Service (99)

NUMBER OF RETURNS FILED FOR SELECTED LINES

# Tax for Children Under Age 18

## With Investment Income of More Than \$1,700

▶ Attach only to the child's Form 1040, Form 1040A, or Form 1040NR.

▶ See separate instructions.

OMB No. 1545-0074

**2006**Attachment  
Sequence No. **33**

Child's name shown on return

Total Forms Filed = 387,887

Child's social security number

**Before you begin:** If the child, the parent, or any of the parent's other children under age 18 must use the Schedule D Tax Worksheet or has income from farming or fishing, see **Pub. 929**, Tax Rules for Children and Dependents. It explains how to figure the child's tax using the **Schedule D Tax Worksheet** or **Schedule J** (Form 1040).

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

381,860

**C** Parent's filing status (check one):☐ Single☐ Married filing jointly☐ Married filing separately☐ Head of household☐ Qualifying widow(er)**Part I Child's Net Investment Income**

|   |                                                                                                                                                                              |   |         |  |
|---|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---------|--|
| 1 | Enter the child's investment income (see instructions)                                                                                                                       | 1 | 385,246 |  |
| 2 | If the child <b>did not</b> itemize deductions on <b>Schedule A</b> (Form 1040 or Form 1040NR), enter \$1,700. Otherwise, see instructions                                   | 2 | 387,887 |  |
| 3 | Subtract line 2 from line 1. If zero or less, <b>stop</b> ; do not complete the rest of this form but <b>do</b> attach it to the child's return                              | 3 | 380,339 |  |
| 4 | Enter the child's <b>taxable income</b> from Form 1040, line 43; Form 1040A, line 27; or Form 1040NR, line 40. If the child files Form 2555 or 2555-EZ, see the instructions | 4 | 379,029 |  |
| 5 | Enter the <b>smaller</b> of line 3 or line 4. If zero, <b>stop</b> ; do not complete the rest of this form but <b>do</b> attach it to the child's return                     | 5 | 375,423 |  |

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

|     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |     |         |  |
|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|---------|--|
| 6   | Enter the parent's <b>taxable income</b> from Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 40; or Form 1040NR-EZ, line 14. If zero or less, enter -0-. If the parent files Form 2555 or 2555-EZ, see the instructions                                                                                                                                                                                                                                                      | 6   | 335,525 |  |
| 7   | Enter the total, if any, from Forms 8615, line 5, of <b>all other</b> children of the parent named above. <b>Do not</b> include the amount from line 5 above                                                                                                                                                                                                                                                                                                                                                  | 7   | 150,633 |  |
| 8   | Add lines 5, 6, and 7 (see instructions)                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 8   | 376,436 |  |
| 9   | Enter the tax on the amount on line 8 based on the <b>parent's</b> filing status above (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here <input type="checkbox"/> Boxes Checked = 346,245 ▶                                                                                                                                                                                            | 9   | 376,436 |  |
| 10  | Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 11; Form 1040NR, line 41; or Form 1040NR-EZ, line 15. <b>Do not</b> include any tax from <b>Form 4972</b> or <b>8814</b> . If the parent files Form 2555 or 2555-EZ, see the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here <input type="checkbox"/> 212,228 ▶ | 10  | 334,517 |  |
| 11  | Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to <b>Part III</b>                                                                                                                                                                                                                                                                                                                                                                            | 11  | 375,426 |  |
| 12a | Add lines 5 and 7                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 12a | 375,426 |  |
| b   | Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)                                                                                                                                                                                                                                                                                                                                                                                                                   | 12b | 380,336 |  |
| 13  | Multiply line 11 by line 12b                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 13  | 374,773 |  |

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

|    |                                                                                                                                                                                                                                                                                                              |    |         |  |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|---------|--|
| 14 | Subtract line 5 from line 4                                                                                                                                                                                                                                                                                  | 14 | 354,885 |  |
| 15 | Enter the tax on the amount on line 14 based on the <b>child's</b> filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here <input type="checkbox"/> Boxes Checked = 303,171 ▶ | 15 | 355,535 |  |
| 16 | Add lines 13 and 15                                                                                                                                                                                                                                                                                          | 16 | 375,423 |  |
| 17 | Enter the tax on the amount on line 4 based on the <b>child's</b> filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here <input type="checkbox"/> Boxes Checked = 312,672 ▶  | 17 | 375,423 |  |
| 18 | Enter the <b>larger</b> of line 16 or line 17 here and on the <b>child's</b> Form 1040, line 44; Form 1040A, line 28; or Form 1040NR, line 41. If the child files Form 2555 or 2555-EZ, see the instructions                                                                                                 | 18 | 375,423 |  |

Form

**8801**Department of the Treasury  
Internal Revenue Service (99)

NUMBER OF RETURNS FILED FOR SELECTED LINES

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

▶ See separate instructions.

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

OMB No. 1545-1073

**2006**Attachment  
Sequence No. **74**

Name(s) shown on return

Total Forms Filed = 1,340,076

Identifying number

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

|    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                               |                      |   |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|----------------------|---|
| 1  | Combine lines 1, 6, and 10 of your 2005 Form 6251. Estates and trusts, see instructions . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>1</b>                      | 1,309,550            |   |
| 2  | Enter adjustments and preferences treated as exclusion items (see instructions) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>2</b>                      | 1,191,198            |   |
| 3  | Minimum tax credit net operating loss deduction (see instructions) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>3</b>                      | ( 6,901              | ) |
| 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 2005, see instructions . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>4</b>                      | 1,280,978            |   |
| 5  | Enter: \$58,000 if married filing jointly or qualifying widow(er) for 2005; \$40,250 if single or head of household for 2005; or \$29,000 if married filing separately for 2005. Estates and trusts, enter \$22,500 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>5</b>                      | 1,340,076            |   |
| 6  | Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2005; \$112,500 if single or head of household for 2005; or \$75,000 if married filing separately for 2005. Estates and trusts, enter \$75,000 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>6</b>                      | 1,340,076            |   |
| 7  | Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>7</b>                      | 905,323              |   |
| 8  | Multiply line 7 by 25% (.25) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>8</b>                      | 905,323              |   |
| 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 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>9</b>                      | 1,119,860            |   |
| 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 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>10</b>                     | 1,216,710            |   |
| 11 | <ul style="list-style-type: none"> <li>• If for <b>2005</b> 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.</li> <li>• <b>All others:</b> If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2005), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2005) from the result.</li> </ul> | Using Part III =<br><b>11</b> | 866,582<br>1,210,088 |   |
| 12 | Minimum tax foreign tax credit on exclusion items (see instructions) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>12</b>                     | 147,316              |   |
| 13 | Tentative minimum tax on exclusion items. Subtract line 12 from line 11 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>13</b>                     | 1,207,212            |   |
| 14 | Enter the amount from your 2005 Form 6251, line 34, or 2005 Form 1041, Schedule I, line 55 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>14</b>                     | 1,218,987            |   |
| 15 | <b>Net minimum tax on exclusion items.</b> Subtract line 14 from line 13. If zero or less, enter -0-                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>15</b>                     | 907,440              |   |

**Part II Minimum Tax Credit and Carryforward to 2007**

|    |                                                                                                                                                                                                      |           |           |  |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|--|
| 16 | Enter the amount from your 2005 Form 6251, line 35, or 2005 Form 1041, Schedule I, line 56 . . . . .                                                                                                 | <b>16</b> | 1,093,122 |  |
| 17 | Enter the amount from line 15 above . . . . .                                                                                                                                                        | <b>17</b> |           |  |
| 18 | Subtract line 17 from line 16. If less than zero, enter as a negative amount . . . . .                                                                                                               | <b>18</b> | 907,366   |  |
| 19 | <b>2005 minimum tax credit carryforward.</b> Enter the amount from your 2005 Form 8801, line 26 . . . . .                                                                                            | <b>19</b> | 783,464   |  |
| 20 | Enter the total of your 2005 unallowed nonconventional source fuel credit and 2005 unallowed qualified electric vehicle credit (see instructions) . . . . .                                          | <b>20</b> | 7,758     |  |
| 21 | Combine lines 18, 19, and 20. If zero or less, <b>stop here</b> and see instructions . . . . .                                                                                                       | <b>21</b> | 1,263,417 |  |
| 22 | Enter your 2006 regular income tax liability minus allowable credits (see instructions) . . . . .                                                                                                    | <b>22</b> | 1,173,669 |  |
| 23 | Enter the amount from your 2006 Form 6251, line 33, or 2006 Form 1041, Schedule I, line 54 . . . . .                                                                                                 | <b>23</b> | 1,146,524 |  |
| 24 | Subtract line 23 from line 22. If zero or less, enter -0- . . . . .                                                                                                                                  | <b>24</b> | 359,035   |  |
| 25 | <b>Minimum tax credit.</b> Enter the <b>smaller</b> of line 21 or line 24. Also enter this amount on your 2006 Form 1040, line 55; Form 1040NR, line 50; or Form 1041, Schedule G, line 2d . . . . . | <b>25</b> | 359,035   |  |
| 26 | <b>Minimum tax credit carryforward to 2007.</b> Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years . . . . .                                         | <b>26</b> | 1,035,157 |  |

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

Cat. No. 10002S

Form **8801** (2006)

**Part III Tax Computation Using Maximum Capital Gains Rates**

**Caution.** If you did not complete the 2005 Qualified Dividends and Capital Gain Tax Worksheet, the 2005 Schedule D Tax Worksheet, or Part V of the 2005 Schedule D (Form 1041), see the instructions before completing this part.

|                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                           |           |           |           |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|-----------|
| <b>27</b>                                                                                                                                                                                          | Enter the amount from Form 8801, line 10 . . . . .                                                                                                                                                                                                                                                                                                        |           |           | <b>27</b> |
| <b>28</b>                                                                                                                                                                                          | Enter the amount from line 6 of your 2005 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2005 Schedule D Tax Worksheet, or the amount from line 22 of the 2005 Schedule D (Form 1041), whichever applies* . . . . .                                                                                                  | <b>28</b> |           |           |
| <p><b>If you figured your 2005 tax using the 2005 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.</b></p> |                                                                                                                                                                                                                                                                                                                                                           |           |           |           |
| <b>29</b>                                                                                                                                                                                          | Enter the amount from line 19 of your 2005 Schedule D (Form 1040), or line 14b, column (2), of the 2005 Schedule D (Form 1041) . . . . .                                                                                                                                                                                                                  | <b>29</b> |           |           |
| <b>30</b>                                                                                                                                                                                          | Add lines 28 and 29, and enter the <b>smaller</b> of that result or the amount from line 10 of your 2005 Schedule D Tax Worksheet . . . . .                                                                                                                                                                                                               | <b>30</b> |           |           |
| <b>31</b>                                                                                                                                                                                          | Enter the <b>smaller</b> of line 27 or line 30 . . . . .                                                                                                                                                                                                                                                                                                  |           | <b>31</b> |           |
| <b>32</b>                                                                                                                                                                                          | Subtract line 31 from line 27 . . . . .                                                                                                                                                                                                                                                                                                                   |           | <b>32</b> |           |
| <b>33</b>                                                                                                                                                                                          | If line 32 is \$175,000 or less (\$87,500 or less if married filing separately for 2005), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2005) from the result . . . . . ▶                                                                                        |           | <b>33</b> |           |
| <b>34</b>                                                                                                                                                                                          | Enter:<br>• \$59,400 if married filing jointly or qualifying widow(er) for 2005,<br>• \$29,700 if single or married filing separately for 2005,<br>• \$39,800 if head of household for 2005, or<br>• \$2,000 for an estate or trust . . . . .                                                                                                             | <b>34</b> |           |           |
| <b>35</b>                                                                                                                                                                                          | Enter the amount from line 7 of your 2005 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2005 Schedule D Tax Worksheet, or the amount from line 23 of the 2005 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2005 Schedule D (Form 1041), enter -0- . . . . . | <b>35</b> |           |           |
| <b>36</b>                                                                                                                                                                                          | Subtract line 35 from line 34. If zero or less, enter -0- . . . . .                                                                                                                                                                                                                                                                                       | <b>36</b> |           |           |
| <b>37</b>                                                                                                                                                                                          | Enter the <b>smaller</b> of line 27 or line 28 . . . . .                                                                                                                                                                                                                                                                                                  | <b>37</b> |           |           |
| <b>38</b>                                                                                                                                                                                          | Enter the <b>smaller</b> of line 36 or line 37 . . . . .                                                                                                                                                                                                                                                                                                  | <b>38</b> |           |           |
| <b>39</b>                                                                                                                                                                                          | Multiply line 38 by 5% (.05) . . . . . ▶                                                                                                                                                                                                                                                                                                                  |           | <b>39</b> |           |
| <b>40</b>                                                                                                                                                                                          | Subtract line 38 from line 37 . . . . .                                                                                                                                                                                                                                                                                                                   | <b>40</b> |           |           |
| <b>41</b>                                                                                                                                                                                          | Multiply line 40 by 15% (.15) . . . . . ▶                                                                                                                                                                                                                                                                                                                 |           | <b>41</b> |           |
| <p><b>If line 29 is zero or blank, skip lines 42 and 43 and go to line 44. Otherwise, go to line 42.</b></p>                                                                                       |                                                                                                                                                                                                                                                                                                                                                           |           |           |           |
| <b>42</b>                                                                                                                                                                                          | Subtract line 37 from line 31 . . . . .                                                                                                                                                                                                                                                                                                                   | <b>42</b> |           |           |
| <b>43</b>                                                                                                                                                                                          | Multiply line 42 by 25% (.25) . . . . . ▶                                                                                                                                                                                                                                                                                                                 |           | <b>43</b> |           |
| <b>44</b>                                                                                                                                                                                          | Add lines 33, 39, 41, and 43 . . . . .                                                                                                                                                                                                                                                                                                                    |           | <b>44</b> |           |
| <b>45</b>                                                                                                                                                                                          | If line 27 is \$175,000 or less (\$87,500 or less if married filing separately for 2005), multiply line 27 by 26% (.26). Otherwise, multiply line 27 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2005) from the result . . . . .                                                                                          |           | <b>45</b> |           |
| <b>46</b>                                                                                                                                                                                          | Enter the <b>smaller</b> of line 44 or line 45 here and on line 11 . . . . .                                                                                                                                                                                                                                                                              |           | <b>46</b> |           |

\* The 2005 Qualified Dividends and Capital Gain Tax Worksheet is on page 38 of the 2005 Instructions for Form 1040. The 2005 Schedule D Tax Worksheet is on page D-9 of the 2005 Instructions for Schedule D (Form 1040) (page 38 of the 2005 Instructions for Form 1041).

Form

**8812****Additional Child Tax Credit**1040  
1040A  
1040NR

8812

OMB No. 1545-0074

**2006**Attachment  
Sequence No. **47**Department of the Treasury  
Internal Revenue Service (99)

Complete and attach to Form 1040, Form 1040A, or Form 1040NR.

Name(s) shown on return

Total Forms Filed = 15,717,145

Your social security number

**Part I All Filers**

|    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |    |            |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|------------|
| 1  | Enter the amount from line 1 of your Child Tax Credit Worksheet on page 43 of the Form 1040 instructions, page 38 of the Form 1040A instructions, or page 20 of the Form 1040NR instructions. If you used Pub. 972, enter the amount from line 8 of the worksheet on page 4 of the publication . . . . .                                                                                                                                                                                         | 1  | 15,716,985 |
| 2  | Enter the amount from Form 1040, line 53, Form 1040A, line 33, or Form 1040NR, line 48 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                 | 2  | 8,709,852  |
| 3  | Subtract line 2 from line 1. If zero, <b>stop</b> ; you cannot take this credit . . . . .                                                                                                                                                                                                                                                                                                                                                                                                        | 3  | 15,675,905 |
| 4a | Enter your total earned income (see instructions on back) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                              | 4a | 15,655,827 |
| b  | Nontaxable combat pay (see instructions on back) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                       | 4b | 164,524    |
| 5  | Is the amount on line 4a more than \$11,300?<br><input type="checkbox"/> <b>No.</b> Leave line 5 blank and enter -0- on line 6.<br><input type="checkbox"/> <b>Yes.</b> Subtract \$11,300 from the amount on line 4a. Enter the result . . . . .                                                                                                                                                                                                                                                 | 5  | 15,480,990 |
| 6  | Multiply the amount on line 5 by 15% (.15) and enter the result . . . . .<br><b>Next.</b> Do you have three or more qualifying children?<br><input type="checkbox"/> <b>No.</b> If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part II and enter the <b>smaller</b> of line 3 or line 6 on line 13.<br><input type="checkbox"/> <b>Yes.</b> 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. | 6  | 15,480,990 |

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

|    |                                                                                                                                                                                                                                                                                                                                                                                                   |    |           |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----------|
| 7  | Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see instructions on back . . . . .                                                                                                                                                                                | 7  | 1,572,891 |
| 8  | <b>1040 filers:</b> 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.<br><b>1040A filers:</b> Enter -0-.<br><b>1040NR filers:</b> Enter the total of the amounts from Form 1040NR, line 54, plus any uncollected social security and Medicare or tier 1 RRTA taxes included on line 58. | 8  | 345,320   |
| 9  | Add lines 7 and 8 . . . . .                                                                                                                                                                                                                                                                                                                                                                       | 9  | 1,741,405 |
| 10 | <b>1040 filers:</b> Enter the total of the amounts from Form 1040, lines 66a and 67.<br><b>1040A filers:</b> Enter the total of the amount from Form 1040A, line 40a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 43 (see instructions on back).<br><b>1040NR filers:</b> Enter the amount from Form 1040NR, line 61.                     | 10 | 1,028,278 |
| 11 | Subtract line 10 from line 9. If zero or less, enter -0- . . . . .                                                                                                                                                                                                                                                                                                                                | 11 | 940,833   |
| 12 | Enter the <b>larger</b> of line 6 or line 11 . . . . .<br><b>Next,</b> enter the <b>smaller</b> of line 3 or line 12 on line 13.                                                                                                                                                                                                                                                                  | 12 | 1,760,190 |

**Part III Additional Child Tax Credit**

|    |                                                    |    |            |
|----|----------------------------------------------------|----|------------|
| 13 | This is your additional child tax credit . . . . . | 13 | 15,590,592 |
|----|----------------------------------------------------|----|------------|

Enter this amount on  
Form 1040, line 68,  
Form 1040A, line 41, or  
Form 1040NR, line 62.1040  
1040A  
1040NR

Form **8814**Department of the Treasury  
Internal Revenue Service

## NUMBER OF RETURNS FILED FOR SELECTED LINES

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

▶ See instructions.

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

OMB No. 1545-0074

**2006**Attachment  
Sequence No. **40**

Name(s) shown on your return

Total Forms Filed = 294,748

Your social security number

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

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

Combined Totals for Form 8814

B Child's social security number

1st Child's SSN = 184,784

c If more than one Form 8814 is attached, check here . 2nd Child's SSN = 82,690 . 3rd Child's SSN = 23,471 . ▶ ☐**Part I Child's Interest and Dividends To Report on Your Return**

|                                                                                                                                                                                                                                                                                           |           |         |    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------|----|
| <b>1a</b> Enter your child's <b>taxable</b> interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions . . . . .                                                                                                       | <b>1a</b> | 83,521  |    |
| <b>b</b> Enter your child's <b>tax-exempt</b> interest. <b>Do not</b> include this amount on line 1a . . . . .                                                                                                                                                                            | <b>1b</b> | 5,867   |    |
| <b>2a</b> 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 . . . . .                                                                                                | <b>2a</b> | 149,773 |    |
| <b>b</b> Enter your child's qualified dividends included on line 2a. See the instructions . . . . .                                                                                                                                                                                       | <b>2b</b> | 94,155  |    |
| <b>3</b> Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions . . . . .                                                                                                                                | <b>3</b>  | 78,331  |    |
| <b>4</b> Add lines 1a, 2a, and 3. If the total is \$1,700 or less, skip lines 5 through 12 and go to line 13. If the total is \$8,500 or more, <b>do not</b> file this form. Your child <b>must</b> file his or her own return to report the income . . . . .                             | <b>4</b>  | 185,721 |    |
| <b>5</b> Base amount . . . . .                                                                                                                                                                                                                                                            | <b>5</b>  | 1,700   | 00 |
| <b>6</b> Subtract line 5 from line 4 . . . . .                                                                                                                                                                                                                                            | <b>6</b>  | 68,405  |    |
| <b>If both lines 2b and 3 are zero or blank, skip lines 7 through 10, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.</b>                                                                                                                                               |           |         |    |
| <b>7</b> Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places) . . . . .                                                                                                                                                                             | <b>7</b>  | .       |    |
| <b>8</b> Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places) . . . . .                                                                                                                                                                              | <b>8</b>  | .       |    |
| <b>9</b> Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return . . . . .                                                                                                                                                  | <b>9</b>  | 49,000  |    |
| <b>10</b> Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return . . . . .                                                                                                                                                 | <b>10</b> | 41,985  |    |
| <b>11</b> Add lines 9 and 10 . . . . .                                                                                                                                                                                                                                                    | <b>11</b> | 50,873  |    |
| <b>12</b> Subtract line 11 from line 6. Include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. If you checked the box on line C above, see the instructions. Go to line 13 below . . . . . | <b>12</b> | 64,875  |    |

**Part II Tax on the First \$1,700 of Child's Interest and Dividends**

|                                                                                                                                                                                                                                                                            |           |         |    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------|----|
| <b>13</b> Amount not taxed . . . . .                                                                                                                                                                                                                                       | <b>13</b> | 850     | 00 |
| <b>14</b> Subtract line 13 from line 4. If the result is zero or less, enter -0-. . . . .                                                                                                                                                                                  | <b>14</b> | 176,994 |    |
| <b>15 Tax.</b> Is the amount on line 14 less than \$850?<br><input type="checkbox"/> <b>No.</b> Enter \$85 here and see the <b>Note</b> below.<br><input type="checkbox"/> <b>Yes.</b> Multiply line 14 by 10% (.10). Enter the result here and see the <b>Note</b> below. | <b>15</b> | 176,991 |    |

**Note.** If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 15 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.

Form

**8824**Department of the Treasury  
Internal Revenue Service**Like-Kind Exchanges**

(and section 1043 conflict-of-interest sales)

▶ Attach to your tax return.

OMB No. 1545-1190

**2006**Attachment  
Sequence No. **109**

Name(s) shown on tax return

**Total Forms Filed = 207,687**

Identifying number

**Part I Information on the Like-Kind Exchange****Note:** If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.

- 1 Description of like-kind property given up ▶ .....
- 2 Description of like-kind property received ▶ .....
- |   |                                                                                                                                                                             |   |   |   |
|---|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|
| 3 | Date like-kind property given up was originally acquired (month, day, year) . . . . .                                                                                       | 3 | / | / |
| 4 | Date you actually transferred your property to other party (month, day, year) . . . . .                                                                                     | 4 | / | / |
| 5 | Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written notice requirement . . . . . | 5 | / | / |
| 6 | Date you actually received the like-kind property from other party (month, day, year). See instructions                                                                     | 6 | / | / |
- 7 Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary)? See instructions. If "Yes," complete Part II. If "No," go to Part III . . . ☐ Yes ☐ No

**Part II Related Party Exchange Information**

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

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

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

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

## 2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

Form 8824 (2006)

## NUMBER OF RETURNS FILED FOR SELECTED LINES

Page 2

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

Your social security number

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

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

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

|                                                                                                                                                |                                                                                                                                                                                             |    |         |  |  |
|------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|---------|--|--|
| 12                                                                                                                                             | Fair market value (FMV) of other property given up . . . . .                                                                                                                                | 12 | 4,817   |  |  |
| 13                                                                                                                                             | Adjusted basis of other property given up . . . . .                                                                                                                                         | 13 | 3,924   |  |  |
| 14                                                                                                                                             | Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale . . . . .              | 14 | 3,568   |  |  |
| <p><b>Caution:</b> If the property given up was used previously or partly as a home, see <b>Property used as home</b> in the instructions.</p> |                                                                                                                                                                                             |    |         |  |  |
| 15                                                                                                                                             | Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions) . . . . . | 15 | 29,829  |  |  |
| 16                                                                                                                                             | FMV of like-kind property you received . . . . .                                                                                                                                            | 16 | 190,436 |  |  |
| 17                                                                                                                                             | Add lines 15 and 16 . . . . .                                                                                                                                                               | 17 | 192,625 |  |  |
| 18                                                                                                                                             | Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses <b>not</b> used on line 15 (see instructions) . . . . .                       | 18 | 203,988 |  |  |
| 19                                                                                                                                             | <b>Realized gain or (loss).</b> Subtract line 18 from line 17 . . . . .                                                                                                                     | 19 | 200,808 |  |  |
| 20                                                                                                                                             | Enter the smaller of line 15 or line 19, but not less than zero . . . . .                                                                                                                   | 20 | 24,817  |  |  |
| 21                                                                                                                                             | Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions) . . . . .                                                                                    | 21 | 4,664   |  |  |
| 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 | 23,307  |  |  |
| 23                                                                                                                                             | <b>Recognized gain.</b> Add lines 21 and 22 . . . . .                                                                                                                                       | 23 | 25,447  |  |  |
| 24                                                                                                                                             | Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions . . . . .                                                                             | 24 | 198,204 |  |  |
| 25                                                                                                                                             | <b>Basis of like-kind property received.</b> Subtract line 15 from the sum of lines 18 and 23 . . . . .                                                                                     | 25 | 203,364 |  |  |

**Part IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales**

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

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

Form **8839**  
Department of the Treasury  
Internal Revenue Service**Qualified Adoption Expenses**

OMB No. 1545-0074

**2006**Attachment  
Sequence No. **38**

▶ Attach to Form 1040 or 1040NR.

▶ See separate instructions.

Name(s) shown on return

Total Forms Filed = 98,629

Your social security number

*Before you begin:* See **Definitions** on page 1 of the instructions.**Part I Information About Your Eligible Child or Children**—You must complete this part. See page 2 of the instructions for details, including what to do if you need more space.

| 1       | (a)<br>Child's name<br>First Last |  | (b)<br>Child's year<br>of birth | Check if child was—                        |                                         |                              | (f)<br>Child's<br>identifying number |
|---------|-----------------------------------|--|---------------------------------|--------------------------------------------|-----------------------------------------|------------------------------|--------------------------------------|
|         |                                   |  |                                 | (c)<br>born before<br>1989 and<br>disabled | (d)<br>a child<br>with special<br>needs | (e)<br>a<br>foreign<br>child |                                      |
| Child 1 |                                   |  | 96,686                          | *                                          | 20,705                                  | 28,080                       | 97,573                               |
| Child 2 |                                   |  | 14,194                          | 0                                          | 7,623                                   | 5,107                        | 15,190                               |

**Caution.** If the child was a foreign child, see **Special rules** in the instructions for line 1, column (e), that begin on page 2, before you complete Part II or Part III. If you received **employer-provided adoption benefits**, complete Part III on the back next.**Part II Adoption Credit**

|                                                                                                                                                                                                                                                                                                           | Child 1  | Child 2 |             |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|---------|-------------|
| 2 Maximum adoption credit per child . . . . .                                                                                                                                                                                                                                                             | \$10,960 | 00      | \$10,960 00 |
| 3 Did you file Form 8839 for a prior year for the same child?<br><input type="checkbox"/> <b>No.</b> Enter -0-.<br><input type="checkbox"/> <b>Yes.</b> See page 4 of the instructions for the amount to enter.                                                                                           |          |         |             |
| 4 Subtract line 3 from line 2 . . . . .                                                                                                                                                                                                                                                                   |          |         |             |
| 5 <b>Qualified adoption expenses</b> (see page 4 of the instructions) . . . . .                                                                                                                                                                                                                           | 58,811   | 3,328   |             |
| <b>Caution.</b> Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2006.                                                                                                                                                                                              |          |         |             |
| 6 Enter the <b>smaller</b> of line 4 or line 5 . . . . .                                                                                                                                                                                                                                                  |          |         |             |
| 7 Add the amounts on line 6. If zero, skip lines 8 through 11 and enter -0- on line 12 . . . . .                                                                                                                                                                                                          |          |         | 56,075      |
| 8 Modified adjusted gross income (see page 4 of the instructions) . . . . .                                                                                                                                                                                                                               |          |         |             |
| 9 Is line 8 more than \$164,410?<br><input type="checkbox"/> <b>No.</b> Skip lines 9 and 10, and enter -0- on line 11.<br><input type="checkbox"/> <b>Yes.</b> Subtract \$164,410 from line 8 . . . . .                                                                                                   |          |         |             |
| 10 Divide line 9 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000 . . . . .                                                                                                                                                                    |          |         | ×           |
| 11 Multiply line 7 by line 10 . . . . .                                                                                                                                                                                                                                                                   |          |         |             |
| 12 Subtract line 11 from line 7 . . . . .                                                                                                                                                                                                                                                                 |          |         | 56,657      |
| 13 Credit carryforward from prior years (line 23 of your <b>Credit Carryforward Worksheet</b> on page 5 of the <b>2005</b> Form 8839 instructions) . . . . .                                                                                                                                              |          |         | 49,938      |
| 14 Add lines 12 and 13 . . . . .                                                                                                                                                                                                                                                                          |          |         | 97,127      |
| 15 Enter the amount from Form 1040, line 46, or Form 1040NR, line 43 . . . . .                                                                                                                                                                                                                            |          |         |             |
| 16 <b>1040 filers:</b> Enter the total of any amounts from Form 1040, lines 47 through 51 and line 53; Form 8396, line 11; and Form 5695, line 12.<br><b>1040NR filers:</b> Enter the total of any amounts from Form 1040NR, lines 44 through 46 and line 48; Form 8396, line 11; and Form 5695, line 12. |          |         |             |
| 17 Subtract line 16 from line 15 . . . . .                                                                                                                                                                                                                                                                |          |         |             |
| 18 <b>Adoption credit.</b> Enter the smaller of line 14 or line 17 here and include on Form 1040, line 54, or Form 1040NR, line 49. Check box <b>b</b> on that line. If line 17 is smaller than line 14, you may have a credit carryforward (see page 4 of the instructions) . . . . .                    |          |         | 93,369      |

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

Cat. No. 22843L

Form **8839** (2006)

\* Entry for this line is greater than zero, but too small to report

**Part III Employer-Provided Adoption Benefits**

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |           | Child 1  |    | Child 2  |    |  |       |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|----|----------|----|--|-------|
| <b>19</b> Maximum exclusion per child . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>19</b> | \$10,960 | 00 | \$10,960 | 00 |  |       |
| <b>20</b> Did you receive employer-provided adoption benefits for a prior year for the same child?<br><input type="checkbox"/> <b>No.</b> Enter -0-.<br><input type="checkbox"/> <b>Yes.</b> See page 4 of the instructions for the amount to enter.                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>20</b> |          |    |          |    |  |       |
| <b>21</b> Subtract line 20 from line 19 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>21</b> |          |    |          |    |  |       |
| <b>22</b> Employer-provided adoption benefits you received in 2006. This amount should be shown in box 12 of your 2006 Form(s) W-2 with code T . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>22</b> |          |    |          |    |  |       |
| <b>23</b> Add the amounts on line 22 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>23</b> |          |    |          |    |  | 6,532 |
| <b>24</b> Enter the <b>smaller</b> of line 21 or line 22. But if the child was a child with special needs and the adoption became final in 2006, enter the amount from line 21 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>24</b> |          |    |          |    |  |       |
| <b>25</b> Add the amounts on line 24. If zero, skip lines 26 through 29, enter -0- on line 30, and go to line 31 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>25</b> |          |    |          |    |  |       |
| <b>26</b> Modified adjusted gross income (from the worksheet on page 6 of the instructions) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>26</b> |          |    |          |    |  |       |
| <b>27</b> Is line 26 more than \$164,410?<br><input type="checkbox"/> <b>No.</b> Skip lines 27 and 28, and enter -0- on line 29.<br><input type="checkbox"/> <b>Yes.</b> Subtract \$164,410 from line 26 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>27</b> |          |    |          |    |  |       |
| <b>28</b> Divide line 27 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>28</b> |          |    |          |    |  |       |
| <b>29</b> Multiply line 25 by line 28 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>29</b> |          |    |          |    |  |       |
| <b>30</b> <b>Excluded benefits.</b> Subtract line 29 from line 25 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>30</b> |          |    |          |    |  | 5,143 |
| <b>31</b> <b>Taxable benefits.</b> Is line 30 more than line 23?<br><input type="checkbox"/> <b>No.</b> Subtract line 30 from line 23. Also, include this amount, if more than zero, on line 7 of Form 1040 or line 8 of Form 1040NR. On the dotted line next to line 7 of Form 1040 or line 8 of Form 1040NR, enter "AB."<br><input type="checkbox"/> <b>Yes.</b> Subtract line 23 from line 30. Enter the result as a negative number. Reduce the total you would enter on line 7 of Form 1040 or line 8 of Form 1040NR by the amount on Form 8839, line 31. Enter the result on line 7 of Form 1040 or line 8 of Form 1040NR. Enter "SNE" on the dotted line next to the entry line. | <b>31</b> |          |    |          |    |  | 1,694 |



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 2006 were not fully reimbursed by your employer and the adoption became final in 2006 or earlier.
- You adopted a child with special needs and the adoption became final in 2006.

Form **8844****Empowerment Zone and Renewal  
Community Employment Credit**

OMB No. 1545-1444

Department of the Treasury  
Internal Revenue Service

► Attach to your tax return.

**2006**  
Attachment  
Sequence No. **99**

Name(s) shown on return

Total Forms Filed = 38,475

Identifying number

**Part I Current Year Credit**

|           |                                                                                                                                             |           |        |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------|
| <b>1</b>  | Enter the total qualified wages paid or incurred during <b>calendar year 2006</b> only (see instructions)                                   |           |        |
| <b>a</b>  | Qualified empowerment zone wages . . . . . \$ . . . . . X 20% (.20)                                                                         | <b>1a</b> | 312    |
| <b>b</b>  | Qualified renewal community wages . . . . . \$ . . . . . X 15% (.15)                                                                        | <b>1b</b> | 1,041  |
| <b>2</b>  | Add lines 1a and 1b. You <b>must</b> subtract this amount from your deduction for salaries and wages                                        | <b>2</b>  |        |
| <b>3</b>  | Employment zone and renewable community employment credit from partnerships, S corporations, cooperatives, estates, and trusts . . . . .    | <b>3</b>  |        |
| <b>4</b>  | Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, continue on to line 5 . . . . .           | <b>4</b>  |        |
| <b>5</b>  | Empowerment zone and renewal community employment credit included on line 4 from passive activities (see instructions) . . . . .            | <b>5</b>  |        |
| <b>6</b>  | Subtract line 5 from line 4 . . . . .                                                                                                       | <b>6</b>  |        |
| <b>7</b>  | Passive activity credit allowed for 2006 (see instructions) . . . . .                                                                       | <b>7</b>  | 5,794  |
| <b>8</b>  | Carryforward of empowerment zone and renewal community employment credit to 2006 . . . . .                                                  | <b>8</b>  | 7,252  |
| <b>9</b>  | Carryback of empowerment zone and renewal community employment credit from 2007 (see instructions)                                          | <b>9</b>  |        |
| <b>10</b> | Add lines 6 through 9. Cooperatives, estates, and trusts, continue on to line 11. All others, use this amount to complete Part II . . . . . | <b>10</b> | 35,760 |
| <b>11</b> | Amount allocated to the patrons of the cooperative or the beneficiaries of the estate or trust (see instructions) . . . . .                 | <b>11</b> |        |
| <b>12</b> | <b>Cooperatives, estates, and trusts.</b> Subtract line 11 from line 10. Use this amount to complete Part II                                | <b>12</b> |        |

**Part II Allowable Credit**

|            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |            |        |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--------|
| <b>13</b>  | Regular tax before credits:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |            |        |
|            | <ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 1040, line 44; Form 1040NR, line 41 . . . . .</li> <li>Corporations. Enter the amount from Form 1120, Schedule J, line 2; Form 1120-A, Part I, line 1; or the applicable line of your return . . . . .</li> <li>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 . . . . .</li> </ul>                                                                                                               | <b>13</b>  |        |
| <b>14</b>  | Alternative minimum tax:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |            |        |
|            | <ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 6251, line 35 . . . . .</li> <li>Corporations. Enter the amount from Form 4626, line 14 . . . . .</li> <li>Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 . . . . .</li> </ul>                                                                                                                                                                                                                                                                                               | <b>14</b>  | 9,725  |
| <b>15</b>  | Add lines 13 and 14 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>15</b>  |        |
| <b>16a</b> | Foreign tax credit . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>16a</b> |        |
| <b>b</b>   | Credits from Form 1040, lines 48 through 54 (or Form 1040NR, lines 45 through 49)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>16b</b> |        |
| <b>c</b>   | Qualified electric vehicle credit (Form 8834, line 20) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>16c</b> |        |
| <b>d</b>   | Alternative motor vehicle credit (Form 8910, line 18) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>16d</b> |        |
| <b>e</b>   | Alternative fuel vehicle refueling property credit (Form 8911, line 19) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>16e</b> |        |
| <b>f</b>   | Add lines 16a through 16e . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>16f</b> |        |
| <b>17</b>  | Net income tax. Subtract line 16f from line 15. If zero, skip lines 18 through 24 and enter -0- on line 25                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>17</b>  | 35,225 |
| <b>18</b>  | Net regular tax. Subtract line 16f from line 13. If zero or less, enter -0-                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>18</b>  | 35,117 |
| <b>19</b>  | Tentative minimum tax (see instructions) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>19</b>  | 29,471 |
| <b>20</b>  | Enter 25% (.25) of the excess, if any, of line 18 over \$25,000 (see instructions) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>20</b>  | 24,224 |
| <b>21</b>  | Multiply line 19 by 75% (.75) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>21</b>  | 29,471 |
| <b>22</b>  | Enter the greater of line 20 or line 21 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>22</b>  |        |
| <b>23</b>  | Subtract line 22 from line 17. If zero or less, enter -0-                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>23</b>  |        |
| <b>24</b>  | General business credit (see instructions) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>24</b>  |        |
| <b>25</b>  | Subtract line 24 from line 23 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>25</b>  |        |
| <b>26</b>  | <b>Credit allowed for the current year. Cooperatives, estates, and trusts.</b> Enter the <b>smaller</b> of line 12 or line 25. Report this amount on Form 1041, Schedule G, line 2c; or Form 1120-C, Schedule J, line 5c. If line 25 is smaller than line 12, see instructions. <b>All others.</b> Enter the <b>smaller</b> of line 10 or line 25. Report this amount on Form 1040, line 55; Form 1040NR, line 50; Form 1120, Schedule J, line 5c; Form 1120-A, Part I, line 2; or the applicable line of your return. If line 25 is smaller than line 12, see instructions . . . . . | <b>26</b>  | 32,209 |

## NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8853**Department of the Treasury  
Internal Revenue Service (99)**Archer MSAs and  
Long-Term Care Insurance Contracts**

OMB No. 1545-0074

**2006**Attachment  
Sequence No. **39**

▶ Attach to Form 1040 or Form 1040NR.

▶ See separate instructions.

Name(s) shown on return

Total Forms Filed = 89,940

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 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----|
| <b>1a</b> Did you or your employer make contributions to your Archer MSA for 2006? . . . . .                                                                    | Yes = 37,193 |    |
| <b>1b</b> If "Yes," were you uninsured when the MSA was established (see page 2 of the instructions)? . . . . .                                                 | Yes = 21,378 |    |
| <b>c</b> If line 1a is "Yes," indicate coverage under high deductible health plan: <input type="checkbox"/> Self-Only <b>or</b> <input type="checkbox"/> Family |              |    |
| <b>2a</b> If married, did your spouse or spouse's employer make contributions to your spouse's Archer MSA for 2006?                                             | Yes = 26,266 |    |
| <b>2b</b> If "Yes," was your spouse uninsured when the MSA was established (see page 2 of the instructions)? . . . . .                                          | Yes = 3,909  |    |
| <b>c</b> If line 2a is "Yes," indicate coverage under high deductible health plan: <input type="checkbox"/> Self-Only <b>or</b> <input type="checkbox"/> 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).

|                                                                                                                                                                                                                                                                      |          |        |  |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|--------|--|--|
| <b>3</b> Total employer contributions to your Archer MSA(s) for 2006 . . . . .                                                                                                                                                                                       | <b>3</b> | 6,831  |  |  |
| <b>4</b> Archer MSA contributions you made for 2006, including those made from January 1, 2007, through April 16, 2007, that were for 2006. Do not include rollovers (see page 4 of the instructions) . . . . .                                                      | <b>4</b> | 23,010 |  |  |
| <b>5</b> Limitation from the worksheet on page 3 of the instructions . . . . .                                                                                                                                                                                       | <b>5</b> | 19,831 |  |  |
| <b>6</b> Compensation (see page 3 of the instructions) from the employer maintaining the high deductible health plan. (If self-employed, enter your earned income from the trade or business under which the high deductible health plan was established.) . . . . . | <b>6</b> | 21,205 |  |  |
| <b>7</b> <b>Archer MSA deduction.</b> Enter the <b>smallest</b> of line 4, 5, or 6 here and on Form 1040, line 23, or Form 1040NR, line 23 . . . . .                                                                                                                 | <b>7</b> | 18,668 |  |  |

**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**

|                                                                                                                                                                                                                                                                                                                                                                              |            |        |  |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--------|--|--|
| <b>8a</b> Total distributions you and your spouse received in 2006 from all Archer MSAs (see page 4 of the instructions) . . . . .                                                                                                                                                                                                                                           | <b>8a</b>  | 22,336 |  |  |
| <b>b</b> Distributions included on line 8a that you rolled over to another Archer MSA or a health savings account. Also include any excess contributions (and the earnings on those excess contributions) included on line 8a that were withdrawn by the due date of your return (see page 4 of the instructions) . . . . .                                                  | <b>8b</b>  | 1,686  |  |  |
| <b>c</b> Subtract line 8b from line 8a . . . . .                                                                                                                                                                                                                                                                                                                             | <b>8c</b>  | 21,408 |  |  |
| <b>9</b> Unreimbursed qualified medical expenses (see page 4 of the instructions) . . . . .                                                                                                                                                                                                                                                                                  | <b>9</b>   | 18,361 |  |  |
| <b>10</b> <b>Taxable Archer MSA distributions.</b> Subtract line 9 from line 8c. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "MSA" and the amount . . . . .                                                                                                  | <b>10</b>  | 3,097  |  |  |
| <b>11a</b> If any of the distributions included on line 10 meet any of the <b>Exceptions to the Additional 15% Tax</b> (see page 4 of the instructions), check here . . . . . Boxes Checked = * <input type="checkbox"/>                                                                                                                                                     |            |        |  |  |
| <b>b</b> <b>Additional 15% tax</b> (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, or Form 1040NR, line 58. On the dotted line next to Form 1040, line 63, or Form 1040NR, line 58, enter "MSA" and the amount . . . . . | <b>11b</b> | 1,805  |  |  |

**Section B. Medicare Advantage MSA Distributions.** If you are filing jointly and both you and your spouse received distributions in 2006 from a Medicare Advantage MSA, complete a separate Section B for each spouse (see page 4 of the instructions).

|                                                                                                                                                                                                                                                                                              |            |       |  |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-------|--|--|
| <b>12</b> Total distributions you received in 2006 from all Medicare Advantage MSAs (see page 4 of the instructions) . . . . .                                                                                                                                                               | <b>12</b>  | 1,515 |  |  |
| <b>13</b> Unreimbursed qualified medical expenses (see page 5 of the instructions) . . . . .                                                                                                                                                                                                 | <b>13</b>  | 539   |  |  |
| <b>14</b> <b>Taxable Medicare Advantage MSA distributions.</b> Subtract line 13 from line 12. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "Med MSA" and the amount . . . . . | <b>14</b>  | 1,016 |  |  |
| <b>15a</b> If any of the distributions included on line 14 meet any of the <b>Exceptions to the Additional 50% Tax</b> (see page 5 of the instructions), check here . . . . . ▶ <input type="checkbox"/>                                                                                     |            |       |  |  |
| <b>b</b> <b>Additional 50% tax</b> (see page 5 of the instructions). Also include this amount in the total on Form 1040, line 63, or Form 1040NR, line 58. On the dotted line next to Form 1040, line 63, or Form 1040NR, line 58, enter "Med MSA" and the amount . . . . .                  | <b>15b</b> | 1,016 |  |  |

## 2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

Form 8853 (2006)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Attachment Sequence No. 39

Page 2

Name of policyholder (as shown on Form 1040)

Social security number  
of policyholder ▶**Section C. Long-Term Care (LTC) Insurance Contracts.** See **Filing Requirements for Section C** on page 6 of the instructions before completing this section.If more than one Section C is attached, check here . . . . . ☐

16a Name of insured ▶ ..... b Social security number of insured ▶ .....

17 In 2006, did anyone other than you receive payments on a per diem or other periodic basis under a qualified LTC insurance contract covering the insured or receive accelerated death benefits under a life insurance policy covering the insured? . . . . . Yes boxes checked = \* ☐ Yes ☐ No

18 Was the insured a terminally ill individual? . . . . . Yes boxes checked = \* ☐ Yes ☐ No

**Note:** If "Yes" and the **only** payments you received in 2006 were accelerated death benefits that were paid to you because the insured was terminally ill, skip lines 19 through 27 and enter -0- on line 28.

19 Gross LTC payments received on a per diem or other periodic basis. Enter the total of the amounts from box 1 of all Forms 1099-LTC you received with respect to the insured on which the "Per diem" box in box 3 is checked . . . . .

|    |        |
|----|--------|
| 19 | 38,951 |
|----|--------|

**Caution: Do not** use lines 20 through 28 to figure the taxable amount of benefits paid under an LTC insurance contract that is not a **qualified** LTC insurance contract. Instead, if the benefits are not excludable from your income (for example, if the benefits are not paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Form 1040, line 21.

20 Enter the part of the amount on line 19 that is from **qualified** LTC insurance contracts . . .

|    |        |
|----|--------|
| 20 | 32,564 |
|----|--------|

21 Accelerated death benefits received on a per diem or other periodic basis. Do not include any amounts you received because the insured was terminally ill (see page 7 of the instructions) .

|    |     |
|----|-----|
| 21 | 680 |
|----|-----|

22 Add lines 20 and 21 . . . . .

|    |        |
|----|--------|
| 22 | 33,244 |
|----|--------|

**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 \$250 by the number of days in the LTC period . . . . .

|    |        |
|----|--------|
| 23 | 33,311 |
|----|--------|

24 Costs incurred for qualified LTC services provided for the insured during the LTC period (see page 7 of the instructions) . . . . .

|    |        |
|----|--------|
| 24 | 29,345 |
|----|--------|

25 Enter the **larger** of line 23 or line 24 . . . . .

|    |        |
|----|--------|
| 25 | 41,863 |
|----|--------|

26 Reimbursements for qualified LTC services provided for the insured during the LTC period . . . . .

|    |        |
|----|--------|
| 26 | 15,816 |
|----|--------|

**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 | 41,419 |
|----|--------|

28 **Taxable payments.** Subtract line 27 from line 22. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "LTC" and the amount . . . . .

|    |       |
|----|-------|
| 28 | 1,304 |
|----|-------|

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form

**8863**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

**2006**Attachment  
Sequence No. **50**

Name(s) shown on return

Total Forms Filed = 7,814,008

Your social security number

**Caution:** You **cannot** take the Hope credit and the lifetime learning credit for the **same student** in the same year.**Part I Hope Credit. Caution:** You **cannot** take the Hope credit for more than **2** tax years for the **same student**.

| 1                                                                                                                                                                                                                                                                                                                  | (a) Student's name<br>(as shown on page 1<br>of your tax return)<br>First name<br>Last name                                                                                                   | (b) Student's<br>social security<br>number (as<br>shown on page 1<br>of your tax return) | (c) Qualified<br>expenses (see<br>instructions). <b>Do<br/>not</b> enter more<br>than \$2,200* for<br>each student. | (d) Enter the<br><b>smaller</b> of the<br>amount in<br>column (c) or<br>\$1,100** | (e) Add<br>column (c) and<br>column (d) | (f) Enter one-half<br>of the amount in<br>column (e) |           |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|-----------------------------------------|------------------------------------------------------|-----------|
| Student # 1                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                               | 3,161,550                                                                                | 3,161,550                                                                                                           |                                                                                   |                                         | 3,146,001                                            |           |
| Student # 2                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                               | 136,619                                                                                  | 136,619                                                                                                             |                                                                                   |                                         | 136,619                                              |           |
| Student # 3                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                               | 3,085                                                                                    | 3,085                                                                                                               |                                                                                   |                                         | 3,085                                                |           |
| Student # 4                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                               | *                                                                                        | *                                                                                                                   |                                                                                   |                                         | *                                                    |           |
| * For each student who attended an eligible educational institution in the Gulf Opportunity Zone, <b>do not</b> enter more than \$4,400.<br>** For each student who attended an eligible educational institution in the Gulf Opportunity Zone, enter the <b>smaller</b> of the amount in<br>column (c) or \$2,200. |                                                                                                                                                                                               |                                                                                          |                                                                                                                     |                                                                                   |                                         |                                                      |           |
| 2                                                                                                                                                                                                                                                                                                                  | <b>Tentative Hope credit.</b> Add the amounts on line 1, column (f). If you are taking the lifetime learning credit for another student, go to Part II; otherwise, go to Part III . . . . . ► |                                                                                          |                                                                                                                     |                                                                                   |                                         | 2                                                    | 3,163,874 |

**Part II Lifetime Learning Credit**

| 3  | (a) Student's name (as shown on page 1 of your tax return)<br>First name<br>Last name                                                                                                                  | (b) Student's social security<br>number (as shown on page<br>1 of your tax return) | (c) Qualified<br>expenses (see<br>instructions) |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|-------------------------------------------------|
|    | Student # 1                                                                                                                                                                                            | 4,848,339                                                                          | 4,848,338                                       |
|    | Student # 2                                                                                                                                                                                            | 210,864                                                                            | 211,515                                         |
|    | Student # 3                                                                                                                                                                                            | 4,663                                                                              | 4,663 Stud. #4 = *                              |
| 4  | Add the amounts on line 3, column (c), and enter the total . . . . .                                                                                                                                   |                                                                                    | 4,848,339                                       |
| 5a | Enter the <b>smaller</b> of line 4 or \$10,000 . . . . .                                                                                                                                               |                                                                                    | 4,848,338                                       |
| b  | For students who attended an eligible educational institution in the Gulf Opportunity Zone, enter the smaller of \$10,000 or their qualified expenses included on line 4 (see special rules on page 3) |                                                                                    | 126,171                                         |
| c  | Subtract line 5b from line 5a . . . . .                                                                                                                                                                |                                                                                    | 4,716,320                                       |
| 6a | Multiply line 5b by 40% (.40) . . . . .                                                                                                                                                                |                                                                                    | 126,171                                         |
| b  | Multiply line 5c by 20% (.20) . . . . .                                                                                                                                                                |                                                                                    | 4,716,320                                       |
| c  | <b>Tentative lifetime learning credit.</b> Add lines 6a and 6b and go to Part III . . . . .                                                                                                            |                                                                                    | 4,848,350                                       |

**Part III Allowable Education Credits**

|    |                                                                                                                                                                                                                                                |  |    |           |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|----|-----------|
| 7  | Tentative education credits. Add lines 2 and 6c . . . . .                                                                                                                                                                                      |  | 7  | 7,797,425 |
| 8  | Enter: \$110,000 if married filing jointly; \$55,000 if single, head of household, or qualifying widow(er) . . . . .                                                                                                                           |  | 8  | 7,811,681 |
| 9  | Enter the amount from Form 1040, line 38*, or Form 1040A, line 22 . . . . .                                                                                                                                                                    |  | 9  | 7,811,681 |
| 10 | Subtract line 9 from line 8. If zero or less, <b>stop</b> ; you cannot take any education credits . . . . .                                                                                                                                    |  | 10 | 7,771,665 |
| 11 | Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .                                                                                                                            |  | 11 | 7,771,665 |
| 12 | If line 10 is equal to or more than line 11, enter the amount from line 7 on line 13 and go to line 14. If line 10 is less than line 11, divide line 10 by line 11. Enter the result as a decimal (rounded to at least three places) . . . . . |  | 12 | 7,770,651 |
| 13 | Multiply line 7 by line 12 . . . . .                                                                                                                                                                                                           |  | 13 | 7,757,338 |
| 14 | Enter the amount from Form 1040, line 46, or Form 1040A, line 28 . . . . .                                                                                                                                                                     |  | 14 | 7,737,953 |
| 15 | Enter the total, if any, of your credits from Form 1040, lines 47 through 49, or Form 1040A, lines 29 and 30 . . . . .                                                                                                                         |  | 15 | 723,101   |
| 16 | Subtract line 15 from line 14. If zero or less, <b>stop</b> ; you cannot take any education credits . . . . .                                                                                                                                  |  | 16 | 7,734,626 |
| 17 | <b>Education credits.</b> Enter the <b>smaller</b> of line 13 or line 16 here and on Form 1040, line 50, or Form 1040A, line 31 . . . . .                                                                                                      |  | 17 | 7,725,789 |

\* If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter.

**Biodiesel and Renewable Diesel Fuels Credit**

OMB No. 1545-1924

Form

**8864**Department of the Treasury  
Internal Revenue Service

► Attach to your tax return.

**2006**Attachment  
Sequence No. **141**

Name(s) shown on return

Total forms filed = 2,619

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.

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* below.

| Type of Fuel |                                                                                                                                                                                              | (a)<br>Number of Gallons<br>Sold or Used | (b)<br>Rate | (c)<br>Column (a) x Column (b) |  |
|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|-------------|--------------------------------|--|
| 1            | Biodiesel (other than agri-biodiesel)                                                                                                                                                        | 1                                        | \$ .50      | *                              |  |
| 2            | Agri-biodiesel                                                                                                                                                                               | 2                                        | \$1.00      | *                              |  |
| 3            | Renewable diesel                                                                                                                                                                             | 3                                        | \$1.00      | *                              |  |
| 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                                                                                                                                      | 6                                        | \$1.00      | 0                              |  |
| 7            | Qualified agri-biodiesel production (gallons sold)                                                                                                                                           | 7                                        | \$ .10      | 0                              |  |
| 8            | Add lines 1 through 7. Include this amount in your income for 2006 (see instructions)                                                                                                        |                                          | 8           | *                              |  |
| 9            | Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts                                                                             |                                          | 9           | 2,332                          |  |
| 10           | Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1p |                                          | 10          | 2,619                          |  |
| 11           | Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust                                                                                                       |                                          | 11          |                                |  |
| 12           | Cooperatives, estates, and trusts. Subtract line 11 from line 10. Report this amount on Form 3800, line 1p                                                                                   |                                          | 12          |                                |  |

**General Instructions**

Section references are to the Internal Revenue Code.

**What's New**

The tax liability limit is no longer figured on this form; instead, it must be figured on Form 3800, General Business Credit.

**Purpose of Form**

Use Form 8864 to figure your biodiesel and renewable diesel fuels credit. Claim the credit for the tax year in which the sale or use occurs. This credit consists of the:

- Biodiesel credit,
- Renewable diesel credit,
- Biodiesel mixture credit,
- Renewable diesel mixture credit, and
- Small agri-biodiesel producer credit.

**Definitions and Special Rules****Certification**

To claim a credit on lines 1, 2, 4, or 5, you generally must attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller, to Form 8864. To claim a credit on lines 3 or 6, you generally must attach a certificate from the producer identifying the product as renewable diesel and, if applicable, a statement from the reseller. However, if the certificate or statement was attached to a previously filed claim, attach a separate sheet with the following information.

- Certificate identification number.
- Total gallons of agri-biodiesel, biodiesel other than agribiodiesel, or renewable diesel on the certificate.
- Total gallons claimed on Schedule 3 (Form 8849).
- Total gallons claimed on Schedule C (Form 720).
- Total gallons claimed on Form 4136.

See Notice 2005-62 on page 443 of Internal Revenue Bulletin 2005-35 or Publication 510, Excise Taxes for 2007, for the model certificate and statement.

**Biodiesel**

Biodiesel means the monoalkyl esters of long chain fatty acids derived from plant or animal matter which meet the registration requirements for fuels and fuel additives established by the Environmental Protection Agency (EPA) under section 211 of the Clean Air Act, and the requirements of the American Society of Testing and Materials (ASTM) D6751.

Biodiesel includes both agri-biodiesel and biodiesel other than agri-biodiesel.

**Agri-Biodiesel**

Agri-biodiesel means biodiesel derived solely from virgin oils, including esters derived from virgin vegetable oils from corn, soybeans, sunflower seeds, cottonseeds, canola, crambe, rapeseeds, safflowers, flaxseeds, rice bran, and mustard seeds, and from animal fats.

Form

**8880**Department of the Treasury  
Internal Revenue ServiceNUMBER OF RETURNS FILED FOR SELECTED LINES  
**Credit for Qualified Retirement Savings Contributions**

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

▶ See instructions on back.

OMB No. 1545-0074

**2006**Attachment  
Sequence No. **129**

Name(s) shown on return

Total Forms Filed = 5,290,862

Your social security number

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

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 36 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, 1989, **(b)** is claimed as a dependent on someone else's 2006 tax return, or **(c)** was a **student** (see instructions).

|                                                                                                                                                                                                                                                                                          | (a) You     | (b) Your spouse |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-----------------|
| 1 Traditional and Roth IRA contributions for 2006. <b>Do not</b> include rollover contributions . . . . .                                                                                                                                                                                | 1 762,004   | 269,451         |
| 2 Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2006 (see instructions) . . . . .                                                                                                          | 2 4,092,160 | 834,148         |
| 3 Add lines 1 and 2 . . . . .                                                                                                                                                                                                                                                            | 3 4,617,794 | 1,053,372       |
| 4 Certain distributions received <b>after</b> 2003 and <b>before</b> the due date (including extensions) of your 2006 tax return (see instructions). If married filing jointly, include <b>both</b> spouses' amounts in <b>both</b> columns. See instructions for an exception . . . . . | 4 192,879   | 96,827          |
| 5 Subtract line 4 from line 3. If zero or less, enter -0- . . . . .                                                                                                                                                                                                                      | 5 4,605,482 | 1,037,391       |
| 6 In each column, enter the <b>smaller</b> of line 5 or \$2,000 . . . . .                                                                                                                                                                                                                | 6 4,608,122 | 1,038,398       |
| 7 Add the amounts on line 6. If zero, <b>stop</b> ; you cannot take this credit . . . . .                                                                                                                                                                                                | 7           | 5,276,543       |
| 8 Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 36 . . . . .                                                                                                                                                                                      | 8 5,275,987 |                 |
| 9 Enter the applicable decimal amount shown below:                                                                                                                                                                                                                                       |             |                 |

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

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

|                                                                                                                                                                                                                                                     |    |           |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----------|
| 10 Multiply line 7 by line 9 . . . . .                                                                                                                                                                                                              | 10 | 5,270,153 |
| 11 Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 43 . . . . .                                                                                                                                                 | 11 | 5,219,861 |
| 12 <b>1040 filers:</b> Enter the total of your credits from lines 47 through 50.<br><b>1040A filers:</b> Enter the total of your credits from lines 29 through 31.<br><b>1040NR filers:</b> Enter the total of your credits from lines 44 and 45. } | 12 | 809,059   |
| 13 Subtract line 12 from line 11. If zero, <b>stop</b> ; you cannot take this credit . . . . .                                                                                                                                                      | 13 | 5,198,472 |
| 14 <b>Credit for qualified retirement savings contributions.</b> Enter the <b>smaller</b> of line 10 or line 13 here and on Form 1040, line 51; Form 1040A, line 32; or Form 1040NR, line 46 . . . . .                                              | 14 | 5,192,133 |

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

Form **8885**Department of the Treasury  
Internal Revenue Service

NUMBER OF RETURNS FILED FOR SELECTED LINES

**Health Coverage Tax Credit**

OMB No. 1545-0074

**2006**Attachment  
Sequence No. **134**▶ **Attach to Form 1040, Form 1040NR, Form 1040-SS, or Form 1040-PR.**

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

Total Forms Filed = 22,397

Recipient's social security number

**Before you begin:** See **Definitions and Special Rules** that begin on page 2.**Do not** complete this form if you can be claimed as a dependent on someone else's 2006 tax return.**Part I Complete This Part To See if You Are Eligible To Take This Credit**

- 1 Check the boxes below for each month in 2006 that **all** of the following statements were **true** on the **first day** of that month.
- You were an eligible trade adjustment assistance (TAA) recipient, alternative TAA recipient, or Pension Benefit Guaranty Corporation (PBGC) pension recipient.
  - You were covered by a qualified health insurance plan for which you paid the premiums.
  - You were **not** entitled to Medicare Part A or enrolled in Medicare Part B.
  - You were **not** enrolled in Medicaid or State Children's Health Insurance Program (SCHIP).
  - You were **not** enrolled in the Federal Employees Health Benefits Program or eligible to receive benefits under the U.S. military health system (TRICARE).
  - You were **not** imprisoned under federal, state, or local authority.
  - You were **not** covered by, or eligible for coverage under, any employer-sponsored health insurance plan (including any employer-sponsored health insurance plan of your spouse) (see the instructions for line 1 on page 3).

☐ January    ☐ February    ☐ March    ☐ April    ☐ May    ☐ June

☐ July    ☐ August    ☐ September    ☐ October    ☐ November    ☐ December

**Part II Health Coverage Tax Credit**

- 2 Amount paid for qualified health insurance coverage for all months checked on line 1 (see instructions on page 3). **Do not** include on line 2 any qualified health insurance premiums paid to "U.S. Treasury-HCTC." Also, **do not** include any advance payments from Form 1099-H, box 1 . . . . .

**2** 22,397

**Caution.** You **must** attach the required documents listed on page 4 for any amounts included on line 2. If you do not attach the required documents, your credit will be disallowed.

- 3 Enter the total amount of any (a) Archer MSA and health savings account distributions used to pay for qualified health insurance coverage for all months checked on line 1 and (b) National Emergency Grants you received for health insurance in 2006 . . . . .
- 4 Subtract line 3 from line 2. If zero or less, **stop**; you cannot take the credit . . . . .
- 5 **Health coverage tax credit.** Multiply line 4 by 65% (.65). Enter the result here and on Form 1040, line 70 (check box c); Form 1040NR, line 64 (check box c); Form 1040-SS, line 9; or Form 1040-PR, line 9 . . . . .

**3** \***4** 22,397**5** 22,397

Form **8889**

NUMBER OF RETURNS FILED FOR SELECTED LINES

**Health Savings Accounts (HSAs)**

OMB No. 1545-0074

**2006**Attachment  
Sequence No. **53**Department of the Treasury  
Internal Revenue Service▶ **Attach to Form 1040 or Form 1040NR.**▶ **See separate instructions.**

Name(s) shown on Form 1040 or Form 1040NR

Total Forms Filed = 754,114

Social security number of HSA  
beneficiary. If both spouses have  
HSAs, see page 2 of the instructions ▶**Before you begin:** Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.**Part I HSA Contributions and Deduction.** See page 2 of the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse (see page 2 of the instructions).

|                                                                                                                                                                                                                                                                                                                                                                                                                                      | <input type="checkbox"/> Self-only | <input type="checkbox"/> Family |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|---------------------------------|
| 1 Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2006 (see page 2 of the instructions) . Self-Only Boxes = 293,111 Family Boxes = 400,704 . ▶                                                                                                                                                                                                                                             |                                    |                                 |
| 2 HSA contributions you made for 2006 (or those made on your behalf), including those made from January 1, 2007, through April 16, 2007, that were for 2006. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers (see page 2 of the instructions) . . . . .                                                                                                                           | <b>2</b>                           | 393,525                         |
| 3 If you were under age 55 at the end of 2006, and on the first day of <b>every</b> month during 2006, you were an eligible individual with the <b>same</b> annual deductible and coverage, enter the <b>smaller</b> of:<br>• Your annual deductible (see page 3 of the instructions), or<br>• \$2,700 (\$5,450 for family coverage).<br>All others, enter the limitation from the worksheet on page 3 of the instructions . . . . . | <b>3</b>                           | 541,321                         |
| 4 Enter the amount you and your employer contributed to your Archer MSAs for 2006 from Form 8853, lines 3 and 4. If you or your spouse had family coverage under an HDHP at any time during 2006, also include any amount contributed to your spouse's Archer MSAs . . . . .                                                                                                                                                         | <b>4</b>                           | 9,414                           |
| 5 Subtract line 4 from line 3. If zero or less, enter -0- . . . . .                                                                                                                                                                                                                                                                                                                                                                  | <b>5</b>                           | 539,269                         |
| 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 2006, see the instructions on page 3 for the amount to enter. . . . .                                                                                                                                                                                                                    | <b>6</b>                           | 535,112                         |
| 7 If you were age 55 or older at the end of 2006, married, and you or your spouse had family coverage under an HDHP at any time during 2006, enter your additional contribution amount (see page 4 of the instructions) . . . . .                                                                                                                                                                                                    | <b>7</b>                           | 62,151                          |
| 8 Add lines 6 and 7 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                        | <b>8</b>                           | 535,774                         |
| 9 Employer contributions made to your HSAs for 2006 . . . . .                                                                                                                                                                                                                                                                                                                                                                        | <b>9</b>                           | 310,656                         |
| 10 Subtract line 9 from line 8. If zero or less, enter -0- . . . . .                                                                                                                                                                                                                                                                                                                                                                 | <b>10</b>                          | 486,174                         |
| 11 <b>HSA deduction.</b> Enter the <b>smaller</b> of line 2 or line 10 here and on Form 1040, line 25, or Form 1040NR, line 25 . . . . .<br><b>Caution:</b> If line 2 is more than line 11, you may have to pay an additional tax (see page 4 of the instructions).                                                                                                                                                                  | <b>11</b>                          | 358,968                         |

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

|                                                                                                                                                                                                                                                                                                                                                                       |            |         |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---------|
| 12a Total distributions you received in 2006 from all HSAs (see page 5 of the instructions) . . . . .                                                                                                                                                                                                                                                                 | <b>12a</b> | 477,190 |
| b Distributions included on line 12a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 12a that were withdrawn by the due date of your return (see page 5 of the instructions) . . . . .                                                                                   | <b>12b</b> | 16,278  |
| c Subtract line 12b from line 12a . . . . .                                                                                                                                                                                                                                                                                                                           | <b>12c</b> | 469,800 |
| 13 Unreimbursed qualified medical expenses (see page 5 of the instructions) . . . . .                                                                                                                                                                                                                                                                                 | <b>13</b>  | 415,595 |
| 14 <b>Taxable HSA distributions.</b> Subtract line 13 from line 12c. If zero or less, enter -0-. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount . . . . .                                                                                                      | <b>14</b>  | 64,611  |
| 15a If any of the distributions included on line 14 meet any of the <b>Exceptions to the Additional 10% Tax</b> (see page 5 of the instructions), check here Total Boxes Checked = 14,217 . ▶ <input type="checkbox"/>                                                                                                                                                |            |         |
| b <b>Additional 10% tax</b> (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, or Form 1040NR, line 58. On the dotted line next to Form 1040, line 63, or Form 1040NR, line 58, enter "HSA" and the amount . . . . . | <b>15b</b> | 59,173  |

Form

**8903**Department of the Treasury  
Internal Revenue Service

NUMBER OF RETURNS FILED FOR SELECTED LINES

**Domestic Production Activities Deduction**

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

OMB No. 1545-1984

**2006**Attachment  
Sequence No. **143**

| Name(s) as shown on return  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Identifying number |                                                                   |               |                                           |           |                                          |  |                                            |               |                                          |    |         |
|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-------------------------------------------------------------------|---------------|-------------------------------------------|-----------|------------------------------------------|--|--------------------------------------------|---------------|------------------------------------------|----|---------|
| Total Forms Filed = 474,755 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                    |                                                                   |               |                                           |           |                                          |  |                                            |               |                                          |    |         |
| 1                           | Domestic production gross receipts (DPGR)                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 1                  | 238,040                                                           |               |                                           |           |                                          |  |                                            |               |                                          |    |         |
| 2                           | Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3                                                                                                                                                                                                                                                                                                                                                                                              | 2                  | 157,096                                                           |               |                                           |           |                                          |  |                                            |               |                                          |    |         |
| 3                           | If you are using the section 861 method, enter deductions and losses definitely related to DPGR. Estates and trusts, see instructions. All others, skip line 3                                                                                                                                                                                                                                                                                                                                               | 3                  | 99,516                                                            |               |                                           |           |                                          |  |                                            |               |                                          |    |         |
| 4                           | If you are using the section 861 method, enter your pro rata share of deductions and losses not definitely related to DPGR. All others, see instructions                                                                                                                                                                                                                                                                                                                                                     | 4                  | 162,126                                                           |               |                                           |           |                                          |  |                                            |               |                                          |    |         |
| 5                           | Add lines 2 through 4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 5                  | 231,041                                                           |               |                                           |           |                                          |  |                                            |               |                                          |    |         |
| 6                           | Subtract line 5 from line 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 6                  | 238,484                                                           |               |                                           |           |                                          |  |                                            |               |                                          |    |         |
| 7                           | <table border="1"> <thead> <tr> <th>If you are a—</th> <th>Then enter the total qualified production activities income from—</th> </tr> </thead> <tbody> <tr> <td>a Shareholder</td> <td>Schedule K-1 (Form 1120S), box 12, code P</td> </tr> <tr> <td>b Partner</td> <td>Schedule K-1 (Form 1065), box 13, code T</td> </tr> <tr> <td></td> <td>Schedule K-1 (Form 1065-B), box 9, code S2</td> </tr> <tr> <td>c Beneficiary</td> <td>Schedule K-1 (Form 1041), box 14, code C</td> </tr> </tbody> </table> | If you are a—      | Then enter the total qualified production activities income from— | a Shareholder | Schedule K-1 (Form 1120S), box 12, code P | b Partner | Schedule K-1 (Form 1065), box 13, code T |  | Schedule K-1 (Form 1065-B), box 9, code S2 | c Beneficiary | Schedule K-1 (Form 1041), box 14, code C | 7  | 260,685 |
| If you are a—               | Then enter the total qualified production activities income from—                                                                                                                                                                                                                                                                                                                                                                                                                                            |                    |                                                                   |               |                                           |           |                                          |  |                                            |               |                                          |    |         |
| a Shareholder               | Schedule K-1 (Form 1120S), box 12, code P                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                    |                                                                   |               |                                           |           |                                          |  |                                            |               |                                          |    |         |
| b Partner                   | Schedule K-1 (Form 1065), box 13, code T                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                    |                                                                   |               |                                           |           |                                          |  |                                            |               |                                          |    |         |
|                             | Schedule K-1 (Form 1065-B), box 9, code S2                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                    |                                                                   |               |                                           |           |                                          |  |                                            |               |                                          |    |         |
| c Beneficiary               | Schedule K-1 (Form 1041), box 14, code C                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                    |                                                                   |               |                                           |           |                                          |  |                                            |               |                                          |    |         |
| 8                           | <b>Qualified production activities income.</b> Add lines 6 and 7. If zero or less, enter -0- here, skip lines 9 through 15, and enter -0- on line 16                                                                                                                                                                                                                                                                                                                                                         | 8                  | 440,337                                                           |               |                                           |           |                                          |  |                                            |               |                                          |    |         |
| 9                           | <b>Income limitation (see instructions):</b> <ul style="list-style-type: none"> <li>Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction</li> <li>All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions)</li> </ul>                                                                                                                      | 9                  | 439,936                                                           |               |                                           |           |                                          |  |                                            |               |                                          |    |         |
| 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                 | 437,955                                                           |               |                                           |           |                                          |  |                                            |               |                                          |    |         |
| 11                          | Enter 3% of line 10                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 11                 | 434,914                                                           |               |                                           |           |                                          |  |                                            |               |                                          |    |         |
| 12                          | Form W-2 wages (see instructions)                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 12                 | 194,762                                                           |               |                                           |           |                                          |  |                                            |               |                                          |    |         |
| 13                          | <table border="1"> <thead> <tr> <th>If you are a—</th> <th>Then enter the total Form W-2 wages from—</th> </tr> </thead> <tbody> <tr> <td>a Shareholder</td> <td>Schedule K-1 (Form 1120S), box 12, code Q</td> </tr> <tr> <td>b Partner</td> <td>Schedule K-1 (Form 1065), box 13, code U</td> </tr> <tr> <td></td> <td>Schedule K-1 (Form 1065-B), box 9, code S3</td> </tr> <tr> <td>c Beneficiary</td> <td>Schedule K-1 (Form 1041), box 14, code D</td> </tr> </tbody> </table>                         | If you are a—      | Then enter the total Form W-2 wages from—                         | a Shareholder | Schedule K-1 (Form 1120S), box 12, code Q | b Partner | Schedule K-1 (Form 1065), box 13, code U |  | Schedule K-1 (Form 1065-B), box 9, code S3 | c Beneficiary | Schedule K-1 (Form 1041), box 14, code D | 13 | 234,525 |
| If you are a—               | Then enter the total Form W-2 wages from—                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                    |                                                                   |               |                                           |           |                                          |  |                                            |               |                                          |    |         |
| a Shareholder               | Schedule K-1 (Form 1120S), box 12, code Q                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                    |                                                                   |               |                                           |           |                                          |  |                                            |               |                                          |    |         |
| b Partner                   | Schedule K-1 (Form 1065), box 13, code U                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                    |                                                                   |               |                                           |           |                                          |  |                                            |               |                                          |    |         |
|                             | 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                 | 408,885                                                           |               |                                           |           |                                          |  |                                            |               |                                          |    |         |
| 15                          | Form W-2 wage limitation. Enter 50% of line 14                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 15                 | 408,884                                                           |               |                                           |           |                                          |  |                                            |               |                                          |    |         |
| 16                          | Enter the smaller of line 11 or line 15                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 16                 | 408,589                                                           |               |                                           |           |                                          |  |                                            |               |                                          |    |         |
| 17                          | Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6                                                                                                                                                                                                                                                                                                                                                                                                       | 17                 | 15,014                                                            |               |                                           |           |                                          |  |                                            |               |                                          |    |         |
| 18                          | Expanded affiliated group allocation (see instructions)                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 18                 | *                                                                 |               |                                           |           |                                          |  |                                            |               |                                          |    |         |
| 19                          | <b>Domestic production activities deduction.</b> 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                 | 420,967                                                           |               |                                           |           |                                          |  |                                            |               |                                          |    |         |

Form **8914**  
Department of the Treasury  
Internal Revenue Service

NUMBER OF RETURNS FILED FOR SELECTED LINES  
**Exemption Amount for Taxpayers Housing  
Individuals Displaced by Hurricane Katrina**

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

OMB No. 1545-0074

**2006**  
Attachment  
Sequence No. **55**

Name(s) shown on your return

Total Forms Filed = 31,296

Your social security number

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

**Do not** enter information for more than four individuals, for anyone included on line 6d of Form 1040 or 1040A (line 7d of Form 1040NR), or for anyone included on a Form 8914 you filed for 2005.

| 1 | (a) First and last name     | (b) Social security number<br>(see instructions) | (c) Former address in disaster area<br>(number and street, city or town, state, and ZIP code) | (d) Number of<br>consecutive days housed<br>in your main home |
|---|-----------------------------|--------------------------------------------------|-----------------------------------------------------------------------------------------------|---------------------------------------------------------------|
|   | First displaced individual  | 29,742                                           |                                                                                               |                                                               |
|   | Second displaced individual | 14,214                                           |                                                                                               |                                                               |
|   | Third displaced individual  | 7,103                                            |                                                                                               |                                                               |
|   | Fourth displaced individual | 1,342                                            |                                                                                               |                                                               |

**Part II Exemption Amount**

|           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |           |        |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------|
| <b>2</b>  | <b>Maximum exemption amount.</b> Enter \$2,000 (\$1,000 if married filing separately)                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>2</b>  | 26,479 |
| <b>3</b>  | Did you file Form 8914 for 2005?<br><input type="checkbox"/> <b>Yes.</b> Enter the amount from your 2005 Form 8914, line 2<br><input type="checkbox"/> <b>No.</b> Enter -0-                                                                                                                                                                                                                                                                                                                                                                    | <b>3</b>  | 10,100 |
| <b>4</b>  | Subtract line 3 from line 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>4</b>  | 25,800 |
| <b>5</b>  | Multiply \$500 by the total number of individuals listed in Part I above                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>5</b>  | 29,742 |
| <b>6</b>  | Enter the smaller of line 4 or line 5                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>6</b>  | 24,384 |
| <b>7</b>  | Multiply \$3,300 by the total number of exemptions claimed on line 6d of Form 1040 or Form 1040A (line 7d of Form 1040NR)                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>7</b>  | 31,296 |
| <b>8</b>  | Add lines 6 and 7                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>8</b>  | 31,296 |
| <b>9</b>  | Is the amount on Form 1040, line 38 (Form 1040A, line 22; or Form 1040NR, line 36), more than the amount shown on line 10 below for your filing status?<br><br><input type="checkbox"/> <b>No.</b>  Enter the amount from line 8 above on Form 1040, line 42 (Form 1040A, line 26; or Form 1040NR, line 39)<br><input type="checkbox"/> <b>Yes.</b> Enter on line 9 the amount from Form 1040, line 38 (Form 1040A, line 22; or Form 1040NR, line 36)       | <b>9</b>  |        |
| <b>10</b> | Enter the amount shown below for your filing status.<br><ul style="list-style-type: none"> <li>• Single—\$150,500</li> <li>• Married filing jointly or Qualifying widow(er)—\$225,750</li> <li>• Married filing separately—\$112,875</li> <li>• Head of household—\$188,150</li> </ul>                                                                                                                                                                                                                                                         | <b>10</b> |        |
| <b>11</b> | Subtract line 10 from line 9. Is the result more than \$122,500 (\$61,250 if married filing separately)?<br><br><input type="checkbox"/> <b>Yes.</b>  Multiply \$2,200 by the total number of exemptions claimed on line 6d of Form 1040 or Form 1040A (line 7d of Form 1040NR). Subtract this amount from line 8 and enter the result on Form 1040, line 42 (Form 1040A, line 26; or Form 1040NR, line 39)<br><input type="checkbox"/> <b>No.</b> Continue | <b>11</b> |        |
| <b>12</b> | Divide line 11 by \$2,500 (\$1,250 if married filing separately). If the result is not a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1)                                                                                                                                                                                                                                                                                                                                                         | <b>12</b> |        |
| <b>13</b> | Multiply line 12 by 2% (.02) and enter the result as a decimal rounded to at least three places                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>13</b> |        |
| <b>14</b> | Multiply line 7 by line 13                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>14</b> | 1,636  |
| <b>15</b> | Divide line 14 by 1.5                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>15</b> | 1,342  |
| <b>16</b> | <b>Exemption amount.</b> Subtract line 15 from line 8. Enter the result here and on Form 1040, line 42; Form 1040A, line 26; or Form 1040NR, line 39                                                                                                                                                                                                                                                                                                                                                                                           | <b>16</b> | 31,296 |



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



## AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **1040** Department of the Treasury—Internal Revenue Service **2006** (99) IRS Use Only—Do not write or staple in this space.

**Label**

(See instructions on page 16.)

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

**Presidential****Election Campaign**

|                                                                                                  |                                           |                                                              |
|--------------------------------------------------------------------------------------------------|-------------------------------------------|--------------------------------------------------------------|
| For the year Jan. 1–Dec. 31, 2006, or other tax year beginning , 2006, ending , 20               |                                           | OMB No. 1545-0074                                            |
| Your first name and initial                                                                      | Last name                                 | Your social security number                                  |
| Total of all returns filed = 138,394,754                                                         |                                           |                                                              |
| If a joint return, spouse's first name and initial                                               | Last name                                 | Spouse's social security number                              |
| 1040 = 83,805,545                                                                                | Electronically filed returns = 80,095,643 |                                                              |
| Home address (number and street). If you have a P.O. box, see page 16.                           |                                           | ▲ You must enter your SSN(s) above. ▲                        |
| Apt. no.                                                                                         |                                           |                                                              |
| 1040A = 32,018,556                                                                               |                                           | Checking a box below will not change your tax or refund.     |
| City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.      |                                           |                                                              |
| 1040EZ = ^22,570,653 ^Includes 742,859 1040EZ-T returns                                          |                                           |                                                              |
| Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 16) ▶ |                                           | <input type="checkbox"/> You <input type="checkbox"/> Spouse |

**Filing Status**

Check only one box.

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

**Exemptions**

If more than four dependents, see page 19.

|                                                                                                                                                                                                    |                                                                                                                                                                                                                          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 6a <input type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a                                                                                                 | Boxes checked on 6a and 6b<br>No. of children on 6c who:<br>• lived with you<br>• did not live with you due to divorce or separation (see page 20)<br>Dependents on 6c not entered above<br>Add numbers on lines above ▶ |
| b <input type="checkbox"/> Spouse                                                                                                                                                                  |                                                                                                                                                                                                                          |
| c Dependents:                                                                                                                                                                                      |                                                                                                                                                                                                                          |
| (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 19) |                                                                                                                                                                                                                          |
| d Total number of exemptions claimed                                                                                                                                                               |                                                                                                                                                                                                                          |

**Income**

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

If you did not get a W-2, see page 23.

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

|                                                                                                                  |     |               |
|------------------------------------------------------------------------------------------------------------------|-----|---------------|
| 7 Wages, salaries, tips, etc. Attach Form(s) W-2 depend. other earned inc. = 142,509                             | 7   | 5,469,370,119 |
| 8a Taxable interest. Attach Schedule B if required                                                               | 8a  | 222,707,445   |
| b Tax-exempt interest. Do not include on line 8a                                                                 | 8b  | 72,970,971    |
| 9a Ordinary dividends. Attach Schedule B if required                                                             | 9a  | 199,359,146   |
| b Qualified dividends (see page 23)                                                                              | 9b  | 137,195,800   |
| 10 Taxable refunds, credits, or offsets of state and local income taxes (see page 24)                            | 10  | 24,206,006    |
| 11 Alimony received                                                                                              | 11  | 8,120,381     |
| 12 Business income or (loss). Attach Schedule C or C-EZ 13 Cap gain dist. = 8,416,731                            | 12  | 281,527,260   |
| 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/> | 13  | 771,045,623   |
| 14 Other gains or (losses). Attach Form 4797                                                                     | 14  | 4,201,647     |
| 15a IRA distributions 15a 165,503,242 b Taxable amount (see page 25)                                             | 15b | 124,705,552   |
| 16a Pensions and annuities 16a 780,831,489 b Taxable amount (see page 26)                                        | 16b | 450,454,465   |
| 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E                   | 17  | 466,087,829   |
| 18 Farm income or (loss). Attach Schedule F                                                                      | 18  | -15,331,319   |
| 19 Unemployment compensation                                                                                     | 19  | 26,523,665    |
| 20a Social security benefits 20a 339,754,476 b Taxable amount (see page 27)                                      | 20b | 144,403,839   |
| 21 Other income. List type and amount (see page 29)                                                              | 21  | 29,938,461    |
| 22 Add the amounts in the far right column for lines 7 through 21. This is your total income ▶                   | 22  | 8,144,688,302 |

**Adjusted Gross Income**

|                                                                                                                                 |     |               |                                                                                                                                                                        |
|---------------------------------------------------------------------------------------------------------------------------------|-----|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 23 Archer MSA deduction. Attach Form 8853                                                                                       | 23  | 35,106        | 21 Net operat. loss = 80,795,920<br>21 Stock options = 610,318<br>21 For. earn. inc. excl. = 18,154,653<br>21 Gambling inc. = 27,902,023<br>23 Educator exp. = 805,568 |
| 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ | 24  | 368,258       |                                                                                                                                                                        |
| 25 Health savings account deduction. Attach Form 8889                                                                           | 25  | 868,560       |                                                                                                                                                                        |
| 26 Moving expenses. Attach Form 3903                                                                                            | 26  | 3,159,251     |                                                                                                                                                                        |
| 27 One-half of self-employment tax. Attach Schedule SE                                                                          | 27  | 23,925,376    |                                                                                                                                                                        |
| 28 Self-employed SEP, SIMPLE, and qualified plans                                                                               | 28  | 22,011,551    |                                                                                                                                                                        |
| 29 Self-employed health insurance deduction (see page 29)                                                                       | 29  | 20,302,533    |                                                                                                                                                                        |
| 30 Penalty on early withdrawal of savings                                                                                       | 30  | 429,850       |                                                                                                                                                                        |
| 31a Alimony paid b Recipient's SSN ▶                                                                                            | 31a | 9,115,764     |                                                                                                                                                                        |
| 32 IRA deduction (see page 31)                                                                                                  | 32  | 12,533,506    |                                                                                                                                                                        |
| 33 Student loan interest deduction (see page 33)                                                                                | 33  | 6,156,865     | 35 Tuition & Fees = 9,620,615<br>36 For. housing ded. = 83,632<br>36 Other adj. = 1,073,988                                                                            |
| 34 Jury duty pay you gave to your employer                                                                                      | 34  | 51,814        |                                                                                                                                                                        |
| 35 Domestic production activities deduction. Attach Form 8903                                                                   | 35  | 3,303,121     |                                                                                                                                                                        |
| 36 Add lines 23 through 31a and 32 through 35                                                                                   | 36  | 113,845,357   |                                                                                                                                                                        |
| 37 Subtract line 36 from line 22. This is your adjusted gross income ▶                                                          | 37  | 8,030,842,945 |                                                                                                                                                                        |

## 2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

Form 1040 (2006)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Page 2

## Tax and Credits

## Standard Deduction for—

• People who checked any box on line 39a or 39b or who can be claimed as a dependent, see page 34.

• All others:

Single or Married filing separately, \$5,150

Married filing jointly or Qualifying widow(er), \$10,300

Head of household, \$7,550

|     |                                                                                                                                                                                                                                                        |    |                                                                  |
|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|------------------------------------------------------------------|
| 38  | Amount from line 37 (adjusted gross income)                                                                                                                                                                                                            | 38 |                                                                  |
| 39a | Check <input type="checkbox"/> You were born before January 2, 1942, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1942, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39a |    | Basic stand. ded. = 590,487,763<br>Add. stand. ded. = 16,976,422 |
| b   | If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here <input type="checkbox"/> 39b                                                                                                                  |    |                                                                  |
| 40  | Itemized deductions (from Schedule A) or your standard deduction (see left margin)                                                                                                                                                                     | 40 | 1,229,237,288                                                    |
| 41  | Subtract line 40 from line 38                                                                                                                                                                                                                          | 41 | 6,340,706,374                                                    |
| 42  | If line 38 is over \$112,875, or you provided housing to a person displaced by Hurricane Katrina, see page 36. Otherwise, multiply \$3,300 by the total number of exemptions claimed on line 6d                                                        | 42 | 891,911,609                                                      |
| 43  | Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-                                                                                                                                                              | 43 | 5,579,145,443                                                    |
| 44  | Tax (see page 36). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972                                                                                                                              | 44 | 1,061,247,534                                                    |
| 45  | Alternative minimum tax (see page 39). Attach Form 6251                                                                                                                                                                                                | 45 | 21,564,586                                                       |
| 46  | Add lines 44 and 45                                                                                                                                                                                                                                    | 46 | 1,082,855,370                                                    |
| 47  | Foreign tax credit. Attach Form 1116 if required                                                                                                                                                                                                       | 47 | 10,958,470                                                       |
| 48  | Credit for child and dependent care expenses. Attach Form 2441                                                                                                                                                                                         | 48 | 3,486,637                                                        |
| 49  | Credit for the elderly or the disabled. Attach Schedule R                                                                                                                                                                                              | 49 | 14,571                                                           |
| 50  | Education credits. Attach Form 8863                                                                                                                                                                                                                    | 50 | 7,022,420                                                        |
| 51  | Retirement savings contributions credit. Attach Form 8880                                                                                                                                                                                              | 51 | 893,957                                                          |
| 52  | Residential energy credits. Attach Form 5695                                                                                                                                                                                                           | 52 | 1,000,149                                                        |
| 53  | Child tax credit (see page 42). Attach Form 8901 if required                                                                                                                                                                                           | 53 | 31,741,551                                                       |
| 54  | Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8839 c <input type="checkbox"/> Form 8859                                                                                                                           | 54 |                                                                  |
| 55  | Other credits: a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Form                                                                                                                               | 55 |                                                                  |
| 56  | Add lines 47 through 55. These are your total credits                                                                                                                                                                                                  | 56 | 58,141,809                                                       |
| 57  | Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-                                                                                                                                                                              | 57 | 1,024,713,561                                                    |

## Other Taxes

|    |                                                                                               |    |               |
|----|-----------------------------------------------------------------------------------------------|----|---------------|
| 58 | Self-employment tax. Attach Schedule SE                                                       | 58 | 47,842,244    |
| 59 | Social security and Medicare tax on tip income not reported to employer. Attach Form 4137     | 59 | 73,109        |
| 60 | Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required   | 60 | 4,347,720     |
| 61 | Advance earned income credit payments from Form(s) W-2, box 9                                 | 61 | 62,149        |
| 62 | Household employment taxes. Attach Schedule H                                                 | 62 | 917,524       |
| 63 | Add lines 57 through 62. This is your total tax Recapture tax = 320,788 Other taxes = 320,604 | 63 | 1,078,601,440 |

## Payments

If you have a qualifying child, attach Schedule EIC.

|     |                                                                                                                               |     |               |
|-----|-------------------------------------------------------------------------------------------------------------------------------|-----|---------------|
| 64  | Federal income tax withheld from Forms W-2 and 1099                                                                           | 64  | 843,094,979   |
| 65  | 2006 estimated tax payments and amount applied from 2005 return                                                               | 65  | 252,998,613   |
| 66a | Earned income credit (EIC)                                                                                                    | 66a | 44,387,566    |
| b   | Nontaxable combat pay election <input type="checkbox"/> 66b 90,997                                                            |     |               |
| 67  | Excess social security and tier 1 RRTA tax withheld (see page 60)                                                             | 67  | 2,288,807     |
| 68  | Additional child tax credit. Attach Form 8812                                                                                 | 68  | 16,248,889    |
| 69  | Amount paid with request for extension to file (see page 60)                                                                  | 69  | 86,530,919    |
| 70  | Payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885 | 70  |               |
| 71  | Credit for federal telephone excise tax paid. Attach Form 8913 if required                                                    | 71  | 4,164,063     |
| 72  | Add lines 64, 65, 66a, and 67 through 71. These are your total payments                                                       | 72  | 1,249,879,508 |

## Refund

Direct deposit? See page 61 and fill in 74b, 74c, and 74d, or Form 8888.

|     |                                                                                                           |     |                                                                          |
|-----|-----------------------------------------------------------------------------------------------------------|-----|--------------------------------------------------------------------------|
| 73  | If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you overpaid           | 73  | 295,796,995                                                              |
| 74a | Amount of line 73 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/> | 74a | 250,941,390                                                              |
| b   | Routing number <input type="text"/>                                                                       | c   | Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings |
| d   | Account number <input type="text"/>                                                                       |     |                                                                          |
| 75  | Amount of line 73 you want applied to your 2007 estimated tax                                             | 75  | 44,855,606                                                               |
| 76  | Amount you owe. Subtract line 72 from line 63. For details on how to pay, see page 62                     | 76  | 126,289,889                                                              |

## Amount You Owe

## Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 63)? ☐ Yes. Complete the following. ☐ No

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

## Sign Here

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

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

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

## Paid Preparer's Use Only

|                                                                |      |                                                 |                        |
|----------------------------------------------------------------|------|-------------------------------------------------|------------------------|
| Preparer's signature                                           | Date | Check if self-employed <input type="checkbox"/> | Preparer's SSN or PTIN |
|                                                                |      |                                                 |                        |
| Firm's name (or yours if self-employed), address, and ZIP code | EIN  | Phone no.                                       |                        |
|                                                                |      |                                                 |                        |

## AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **1040**

Department of the Treasury—Internal Revenue Service

**U.S. Individual Income Tax Return 2006**

(99)

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

**Label**

(See instructions on page 16.)

**Use the IRS label.**

Otherwise, please print or type.

L  
A  
B  
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|                                                                                             |           |
|---------------------------------------------------------------------------------------------|-----------|
| For the year Jan. 1–Dec. 31, 2006, or other tax year beginning , 2006, ending , 20          |           |
| Your first name and initial                                                                 | Last name |
| Total 1040 ONLY returns filed = 83,805,545                                                  |           |
| If a joint return, spouse's first name and initial                                          | Last name |
| Home address (number and street). If you have a P.O. box, see page 16.                      |           |
| Apt. no.                                                                                    |           |
| Electronically filed forms 1040 Only = 43,470,129                                           |           |
| City, town or post office, state, and ZIP code. If you have a foreign address, see page 16. |           |

OMB No. 1545-0074

**Your social security number****Spouse's social security number**

▲ You must enter your SSN(s) above. ▲

Checking a box below will not change your tax or refund.

**Presidential****Election Campaign** Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 16) ☐ You ☐ Spouse**Filing Status**

Check only one box.

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

**Exemptions**

If more than four dependents, see page 19.

|                                                                                                    |                                                                                                                                                                                                                          |                                     |                                                                                                |
|----------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|------------------------------------------------------------------------------------------------|
| 6a <input type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a | Boxes checked on 6a and 6b<br>No. of children on 6c who:<br>• lived with you<br>• did not live with you due to divorce or separation (see page 20)<br>Dependents on 6c not entered above<br>Add numbers on lines above ▶ |                                     |                                                                                                |
| b <input type="checkbox"/> Spouse                                                                  |                                                                                                                                                                                                                          |                                     |                                                                                                |
| c Dependents:                                                                                      |                                                                                                                                                                                                                          |                                     |                                                                                                |
| (1) First name Last name                                                                           | (2) Dependent's social security number                                                                                                                                                                                   | (3) Dependent's relationship to you | (4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 19) |
|                                                                                                    |                                                                                                                                                                                                                          |                                     | <input type="checkbox"/>                                                                       |
|                                                                                                    |                                                                                                                                                                                                                          |                                     | <input type="checkbox"/>                                                                       |
|                                                                                                    |                                                                                                                                                                                                                          |                                     | <input type="checkbox"/>                                                                       |
|                                                                                                    |                                                                                                                                                                                                                          |                                     | <input type="checkbox"/>                                                                       |
| d Total number of exemptions claimed                                                               |                                                                                                                                                                                                                          |                                     |                                                                                                |

**Income**

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

If you did not get a W-2, see page 23.

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

|                                                                                                                                 |     |               |
|---------------------------------------------------------------------------------------------------------------------------------|-----|---------------|
| 7 Wages, salaries, tips, etc. Attach Form(s) W-2                                                                                | 7   | 4,355,097,673 |
| 8a Taxable interest. Attach Schedule B if required                                                                              | 8a  | 210,662,051   |
| b Tax-exempt interest. Do not include on line 8a                                                                                | 8b  | 72,535,173    |
| 9a Ordinary dividends. Attach Schedule B if required                                                                            | 9a  | 196,979,842   |
| b Qualified dividends (see page 23)                                                                                             | 9b  | 135,970,657   |
| 10 Taxable refunds, credits, or offsets of state and local income taxes (see page 24)                                           | 10  | 24,206,006    |
| 11 Alimony received                                                                                                             | 11  | 8,120,381     |
| 12 Business income or (loss). Attach Schedule C or C-EZ 13* cap gain distrib = 7,315,876                                        | 12  | 281,527,260   |
| 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>                | 13  | 771,045,623   |
| 14 Other gains or (losses). Attach Form 4797                                                                                    | 14  | 4,201,647     |
| 15a IRA distributions 15a 153,447,780                                                                                           | 15b | 115,196,871   |
| 16a Pensions and annuities 16a 700,006,806                                                                                      | 16b | 385,380,400   |
| b Taxable amount (see page 25)                                                                                                  | 17  | 466,087,829   |
| 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E                                  | 18  | -15,331,318   |
| 18 Farm income or (loss). Attach Schedule F                                                                                     | 19  | 17,134,864    |
| 19 Unemployment compensation                                                                                                    | 20b | 130,616,652   |
| 20a Social security benefits 20a 271,001,269                                                                                    | 21  | 27,845,036    |
| b Taxable amount (see page 26)                                                                                                  | 22  | 6,915,038,143 |
| 21 Other income. List type and amount (see page 29)                                                                             |     |               |
| 22 Add the amounts in the far right column for lines 7 through 21. This is your total income ▶                                  |     |               |
| 23 Archer MSA deduction. Attach Form 8853                                                                                       | 23  | 35,106        |
| 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ | 24  | 368,258       |
| 25 Health savings account deduction. Attach Form 8889                                                                           | 25  | 868,560       |
| 26 Moving expenses. Attach Form 3903                                                                                            | 26  | 3,159,251     |
| 27 One-half of self-employment tax. Attach Schedule SE                                                                          | 27  | 23,925,376    |
| 28 Self-employed SEP, SIMPLE, and qualified plans                                                                               | 28  | 22,011,551    |
| 29 Self-employed health insurance deduction (see page 29)                                                                       | 29  | 20,302,533    |
| 30 Penalty on early withdrawal of savings                                                                                       | 30  | 362,348       |
| 31a Alimony paid b Recipient's SSN ▶                                                                                            | 31a | 9,115,764     |
| 32 IRA deduction (see page 31)                                                                                                  | 32  | 11,395,799    |
| 33 Student loan interest deduction (see page 33)                                                                                | 33  | 4,320,467     |
| 34 Jury duty pay you gave to your employer                                                                                      | 34  | 48,422        |
| 35 Domestic production activities deduction. Attach Form 8903                                                                   | 35  | 3,303,121     |
| 36 Add lines 23 through 31a and 32 through 35                                                                                   | 36  | 109,240,485   |
| 37 Subtract line 36 from line 22. This is your adjusted gross income ▶                                                          | 37  | 6,805,797,658 |

21 Net operat. loss = 80,795,920  
21 Stock options = 610,318  
21 For. earn. inc. excl. = 18,154,643  
21 Gambling inc. = 27,902,023  
23 Educator exp. = 724,102  
35 Tuition & Fees = 8,142,207  
36 Housing ded = 83,632  
36 Other adj = 1,073,988

**Adjusted Gross Income**

## 2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

Form 1040 (2006)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Page 2

## Tax and Credits

## Standard Deduction for—

• People who checked any box on line 39a or 39b or who can be claimed as a dependent, see page 34.

• All others:

Single or Married filing separately, \$5,150

Married filing jointly or Qualifying widow(er), \$10,300

Head of household, \$7,550

|            |                                                                                                                                                                                                                                                                         |            |                                                                          |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--------------------------------------------------------------------------|
| <b>38</b>  | Amount from line 37 (adjusted gross income)                                                                                                                                                                                                                             | <b>38</b>  |                                                                          |
| <b>39a</b> | Check <input type="checkbox"/> <b>You</b> were born before January 2, 1942, <input type="checkbox"/> <b>Blind.</b> <input type="checkbox"/> <b>Spouse</b> was born before January 2, 1942, <input type="checkbox"/> <b>Blind.</b> <b>Total boxes checked</b> <b>39a</b> |            | Basic stand. ded. = 242,870,349<br>Add. stand. ded. = 10,552,809         |
| <b>b</b>   | If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here <b>39b</b>                                                                                                                                                     |            |                                                                          |
| <b>40</b>  | <b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> (see left margin)                                                                                                                                                                        | <b>40</b>  | 1,229,237,288                                                            |
| <b>41</b>  | Subtract line 40 from line 38                                                                                                                                                                                                                                           | <b>41</b>  | 5,454,431,935                                                            |
| <b>42</b>  | If line 38 is over \$112,875, or you provided housing to a person displaced by Hurricane Katrina, see page 36. Otherwise, multiply \$3,300 by the total number of exemptions claimed on line 6d                                                                         | <b>42</b>  | 592,379,012                                                              |
| <b>43</b>  | <b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-                                                                                                                                                                        | <b>43</b>  | 4,932,134,397                                                            |
| <b>44</b>  | <b>Tax</b> (see page 36). Check if any tax is from: <b>a</b> <input type="checkbox"/> Form(s) 8814 <b>b</b> <input type="checkbox"/> Form 4972                                                                                                                          |            | 974,168,369                                                              |
| <b>45</b>  | <b>Alternative minimum tax</b> (see page 39). Attach Form 6251                                                                                                                                                                                                          | <b>45</b>  | 21,563,717                                                               |
| <b>46</b>  | Add lines 44 and 45                                                                                                                                                                                                                                                     | <b>46</b>  | 995,775,335                                                              |
| <b>47</b>  | Foreign tax credit. Attach Form 1116 if required                                                                                                                                                                                                                        | <b>47</b>  | 10,958,470                                                               |
| <b>48</b>  | Credit for child and dependent care expenses. Attach Form 2441                                                                                                                                                                                                          | <b>48</b>  | 2,450,197                                                                |
| <b>49</b>  | Credit for the elderly or the disabled. Attach Schedule R                                                                                                                                                                                                               | <b>49</b>  | 5,411                                                                    |
| <b>50</b>  | Education credits. Attach Form 8863                                                                                                                                                                                                                                     | <b>50</b>  | 4,799,810                                                                |
| <b>51</b>  | Retirement savings contributions credit. Attach Form 8880                                                                                                                                                                                                               | <b>51</b>  | 471,240                                                                  |
| <b>52</b>  | Residential energy credits. Attach Form 5695                                                                                                                                                                                                                            | <b>52</b>  | 1,000,149                                                                |
| <b>53</b>  | Child tax credit (see page 42). Attach Form 8901 if required                                                                                                                                                                                                            | <b>53</b>  | 22,849,403                                                               |
| <b>54</b>  | Credits from: <b>a</b> <input type="checkbox"/> Form 8396 <b>b</b> <input type="checkbox"/> Form 8839 <b>c</b> <input type="checkbox"/> Form 8859                                                                                                                       | <b>54</b>  |                                                                          |
| <b>55</b>  | Other credits: <b>a</b> <input type="checkbox"/> Form 3800 <b>b</b> <input type="checkbox"/> Form 8801 <b>c</b> <input type="checkbox"/> Form                                                                                                                           | <b>55</b>  |                                                                          |
| <b>56</b>  | Add lines 47 through 55. These are your <b>total credits</b>                                                                                                                                                                                                            | <b>56</b>  | 45,558,734                                                               |
| <b>57</b>  | Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-                                                                                                                                                                                               | <b>57</b>  | 950,216,601                                                              |
| <b>58</b>  | Self-employment tax. Attach Schedule SE                                                                                                                                                                                                                                 | <b>58</b>  | 47,842,244                                                               |
| <b>59</b>  | Social security and Medicare tax on tip income not reported to employer. Attach Form 4137                                                                                                                                                                               | <b>59</b>  | 73,109                                                                   |
| <b>60</b>  | Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required                                                                                                                                                                             | <b>60</b>  | 4,347,720                                                                |
| <b>61</b>  | Advance earned income credit payments from Form(s) W-2, box 9                                                                                                                                                                                                           | <b>61</b>  | 18,547                                                                   |
| <b>62</b>  | Household employment taxes. Attach Schedule H                                                                                                                                                                                                                           | <b>62</b>  | 917,524                                                                  |
| <b>63</b>  | Add lines 57 through 62. This is your <b>total tax</b> Recapture tax = 320,788 Other taxes = 320,604                                                                                                                                                                    | <b>63</b>  | 1,004,060,879                                                            |
| <b>64</b>  | Federal income tax withheld from Forms W-2 and 1099                                                                                                                                                                                                                     | <b>64</b>  | 726,130,665                                                              |
| <b>65</b>  | 2006 estimated tax payments and amount applied from 2005 return                                                                                                                                                                                                         | <b>65</b>  | 252,155,608                                                              |
| <b>66a</b> | <b>Earned income credit (EIC)</b>                                                                                                                                                                                                                                       | <b>66a</b> | 16,062,773                                                               |
| <b>b</b>   | Nontaxable combat pay election <b>66b</b> 1,923                                                                                                                                                                                                                         |            |                                                                          |
| <b>67</b>  | Excess social security and tier 1 RRTA tax withheld (see page 60)                                                                                                                                                                                                       | <b>67</b>  | 2,287,211                                                                |
| <b>68</b>  | Additional child tax credit. Attach Form 8812                                                                                                                                                                                                                           | <b>68</b>  | 8,023,961                                                                |
| <b>69</b>  | Amount paid with request for extension to file (see page 60)                                                                                                                                                                                                            | <b>69</b>  | 86,500,756                                                               |
| <b>70</b>  | Payments from: <b>a</b> <input type="checkbox"/> Form 2439 <b>b</b> <input type="checkbox"/> Form 4136 <b>c</b> <input type="checkbox"/> Form 8885                                                                                                                      | <b>70</b>  |                                                                          |
| <b>71</b>  | Credit for federal telephone excise tax paid. Attach Form 8913 if required                                                                                                                                                                                              | <b>71</b>  | 2,921,874                                                                |
| <b>72</b>  | Add lines 64, 65, 66a, and 67 through 71. These are your <b>total payments</b>                                                                                                                                                                                          | <b>72</b>  | 1,094,248,519                                                            |
| <b>73</b>  | If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you <b>overpaid</b>                                                                                                                                                                  | <b>73</b>  | 211,476,007                                                              |
| <b>74a</b> | Amount of line 73 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>                                                                                                                                                       | <b>74a</b> | 166,677,181                                                              |
| <b>b</b>   | Routing number                                                                                                                                                                                                                                                          | <b>c</b>   | Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings |
| <b>d</b>   | Account number                                                                                                                                                                                                                                                          |            |                                                                          |
| <b>75</b>  | Amount of line 73 you want <b>applied to your 2007 estimated tax</b>                                                                                                                                                                                                    | <b>75</b>  | 44,798,826                                                               |
| <b>76</b>  | <b>Amount you owe.</b> Subtract line 72 from line 63. For details on how to pay, see page 62                                                                                                                                                                            | <b>76</b>  | 123,032,711                                                              |
| <b>77</b>  | Estimated tax penalty (see page 62)                                                                                                                                                                                                                                     | <b>77</b>  | 1,744,344                                                                |

## Payments

If you have a qualifying child, attach Schedule EIC.

## Refund

Direct deposit? See page 61 and fill in 74b, 74c, and 74d, or Form 8888.

## Amount You Owe

## Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 63)? ☐ **Yes.** Complete the following. ☐ **No**

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

## Sign Here

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

|                                                               |      |                     |                             |
|---------------------------------------------------------------|------|---------------------|-----------------------------|
| Your signature                                                | Date | Your occupation     | Daytime phone number<br>( ) |
| Spouse's signature. If a joint return, <b>both</b> must sign. | Date | Spouse's occupation |                             |

## Paid Preparer's Use Only

|                                                                |      |                                                 |                        |
|----------------------------------------------------------------|------|-------------------------------------------------|------------------------|
| Preparer's signature                                           | Date | Check if self-employed <input type="checkbox"/> | Preparer's SSN or PTIN |
| Firm's name (or yours if self-employed), address, and ZIP code | EIN  | Phone no.                                       | ( )                    |

## AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

| Form <b>1040</b>                                                                                                                                                                                                     |                                                                                                                              | Department of the Treasury—Internal Revenue Service                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                     | <b>U.S. Individual Income Tax Return 2006</b>                                                                            |  | (99) IRS Use Only—Do not write or staple in this space. |  |                |                                                |                                        |                                     |                                                                                                |                                                                                                                              |    |            |    |                                                    |    |            |    |                                                   |                          |            |    |                                                     |    |                          |    |                                                                                    |    |             |                          |                                                        |    |           |    |                                                                                       |    |             |     |                                                                                                             |     |             |    |                                           |    |           |     |                                               |    |            |     |                                         |    |             |    |                                                                                             |    |             |    |                                            |    |            |    |                                                                   |    |               |     |                                          |   |            |    |                                                  |    |            |    |                                                                                           |    |               |
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| <b>Label</b><br>(See instructions on page 16.)<br><b>Use the IRS label.</b><br>Otherwise, please print or type.<br><b>Presidential Election Campaign</b>                                                             |                                                                                                                              | For the year Jan. 1–Dec. 31, 2006, or other tax year beginning _____, 2006, ending _____, 20                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                     |                                                                                                                          |  | OMB No. 1545-0074                                       |  |                |                                                |                                        |                                     |                                                                                                |                                                                                                                              |    |            |    |                                                    |    |            |    |                                                   |                          |            |    |                                                     |    |                          |    |                                                                                    |    |             |                          |                                                        |    |           |    |                                                                                       |    |             |     |                                                                                                             |     |             |    |                                           |    |           |     |                                               |    |            |     |                                         |    |             |    |                                                                                             |    |             |    |                                            |    |            |    |                                                                   |    |               |     |                                          |   |            |    |                                                  |    |            |    |                                                                                           |    |               |
|                                                                                                                                                                                                                      |                                                                                                                              | Your first name and initial                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                     | Last name                                                                                                                |  | Your social security number                             |  |                |                                                |                                        |                                     |                                                                                                |                                                                                                                              |    |            |    |                                                    |    |            |    |                                                   |                          |            |    |                                                     |    |                          |    |                                                                                    |    |             |                          |                                                        |    |           |    |                                                                                       |    |             |     |                                                                                                             |     |             |    |                                           |    |           |     |                                               |    |            |     |                                         |    |             |    |                                                                                             |    |             |    |                                            |    |            |    |                                                                   |    |               |     |                                          |   |            |    |                                                  |    |            |    |                                                                                           |    |               |
|                                                                                                                                                                                                                      |                                                                                                                              | If a joint return, spouse's first name and initial                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                     | Last name                                                                                                                |  | Spouse's social security number                         |  |                |                                                |                                        |                                     |                                                                                                |                                                                                                                              |    |            |    |                                                    |    |            |    |                                                   |                          |            |    |                                                     |    |                          |    |                                                                                    |    |             |                          |                                                        |    |           |    |                                                                                       |    |             |     |                                                                                                             |     |             |    |                                           |    |           |     |                                               |    |            |     |                                         |    |             |    |                                                                                             |    |             |    |                                            |    |            |    |                                                                   |    |               |     |                                          |   |            |    |                                                  |    |            |    |                                                                                           |    |               |
|                                                                                                                                                                                                                      |                                                                                                                              | Home address (number and street). If you have a P.O. box, see page 16.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                     | Apt. no.                                                                                                                 |  | You must enter your SSN(s) above.                       |  |                |                                                |                                        |                                     |                                                                                                |                                                                                                                              |    |            |    |                                                    |    |            |    |                                                   |                          |            |    |                                                     |    |                          |    |                                                                                    |    |             |                          |                                                        |    |           |    |                                                                                       |    |             |     |                                                                                                             |     |             |    |                                           |    |           |     |                                               |    |            |     |                                         |    |             |    |                                                                                             |    |             |    |                                            |    |            |    |                                                                   |    |               |     |                                          |   |            |    |                                                  |    |            |    |                                                                                           |    |               |
| City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.<br>^Includes 145,972 1040EZ-T returns                                                                                    |                                                                                                                              | 1040's E-filed = 80,095,643<br>1040A's E-filed = 23,888,067<br>1040EZ's E-filed = ^12,737,447                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                     | Checking a box below will not change your tax or refund.<br><input type="checkbox"/> You <input type="checkbox"/> Spouse |  |                                                         |  |                |                                                |                                        |                                     |                                                                                                |                                                                                                                              |    |            |    |                                                    |    |            |    |                                                   |                          |            |    |                                                     |    |                          |    |                                                                                    |    |             |                          |                                                        |    |           |    |                                                                                       |    |             |     |                                                                                                             |     |             |    |                                           |    |           |     |                                               |    |            |     |                                         |    |             |    |                                                                                             |    |             |    |                                            |    |            |    |                                                                   |    |               |     |                                          |   |            |    |                                                  |    |            |    |                                                                                           |    |               |
| <b>Filing Status</b><br>Check only one box.                                                                                                                                                                          |                                                                                                                              | 1 <input type="checkbox"/> Single<br>2 <input type="checkbox"/> Married filing jointly (even if only one had income)<br>3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. <input type="checkbox"/> Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. <input type="checkbox"/> Qualifying widow(er) with dependent child (see page 17)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                     |                                                                                                                          |  |                                                         |  |                |                                                |                                        |                                     |                                                                                                |                                                                                                                              |    |            |    |                                                    |    |            |    |                                                   |                          |            |    |                                                     |    |                          |    |                                                                                    |    |             |                          |                                                        |    |           |    |                                                                                       |    |             |     |                                                                                                             |     |             |    |                                           |    |           |     |                                               |    |            |     |                                         |    |             |    |                                                                                             |    |             |    |                                            |    |            |    |                                                                   |    |               |     |                                          |   |            |    |                                                  |    |            |    |                                                                                           |    |               |
| <b>Exemptions</b><br>If more than four dependents, see page 19.                                                                                                                                                      |                                                                                                                              | 6a <input type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a<br>b <input type="checkbox"/> Spouse<br>c Dependents:<br><table border="1"> <thead> <tr> <th>(1) First name</th> <th>Last name</th> <th>(2) Dependent's social security number</th> <th>(3) Dependent's relationship to you</th> <th>(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 19)</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> </tbody> </table> d Total number of exemptions claimed <input type="text"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                     |                                                                                                                          |  |                                                         |  | (1) First name | Last name                                      | (2) Dependent's social security number | (3) Dependent's relationship to you | (4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 19) |                                                                                                                              |    |            |    | <input type="checkbox"/>                           |    |            |    |                                                   | <input type="checkbox"/> |            |    |                                                     |    | <input type="checkbox"/> |    |                                                                                    |    |             | <input type="checkbox"/> |                                                        |    |           |    |                                                                                       |    |             |     |                                                                                                             |     |             |    |                                           |    |           |     |                                               |    |            |     |                                         |    |             |    |                                                                                             |    |             |    |                                            |    |            |    |                                                                   |    |               |     |                                          |   |            |    |                                                  |    |            |    |                                                                                           |    |               |
| (1) First name                                                                                                                                                                                                       | Last name                                                                                                                    | (2) Dependent's social security number                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | (3) Dependent's relationship to you | (4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 19)                           |  |                                                         |  |                |                                                |                                        |                                     |                                                                                                |                                                                                                                              |    |            |    |                                                    |    |            |    |                                                   |                          |            |    |                                                     |    |                          |    |                                                                                    |    |             |                          |                                                        |    |           |    |                                                                                       |    |             |     |                                                                                                             |     |             |    |                                           |    |           |     |                                               |    |            |     |                                         |    |             |    |                                                                                             |    |             |    |                                            |    |            |    |                                                                   |    |               |     |                                          |   |            |    |                                                  |    |            |    |                                                                                           |    |               |
|                                                                                                                                                                                                                      |                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                     | <input type="checkbox"/>                                                                                                 |  |                                                         |  |                |                                                |                                        |                                     |                                                                                                |                                                                                                                              |    |            |    |                                                    |    |            |    |                                                   |                          |            |    |                                                     |    |                          |    |                                                                                    |    |             |                          |                                                        |    |           |    |                                                                                       |    |             |     |                                                                                                             |     |             |    |                                           |    |           |     |                                               |    |            |     |                                         |    |             |    |                                                                                             |    |             |    |                                            |    |            |    |                                                                   |    |               |     |                                          |   |            |    |                                                  |    |            |    |                                                                                           |    |               |
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|                                                                                                                                                                                                                      |                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                     | <input type="checkbox"/>                                                                                                 |  |                                                         |  |                |                                                |                                        |                                     |                                                                                                |                                                                                                                              |    |            |    |                                                    |    |            |    |                                                   |                          |            |    |                                                     |    |                          |    |                                                                                    |    |             |                          |                                                        |    |           |    |                                                                                       |    |             |     |                                                                                                             |     |             |    |                                           |    |           |     |                                               |    |            |     |                                         |    |             |    |                                                                                             |    |             |    |                                            |    |            |    |                                                                   |    |               |     |                                          |   |            |    |                                                  |    |            |    |                                                                                           |    |               |
| <b>Income</b><br>Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.<br>If you did not get a W-2, see page 23.<br>Enclose, but do not attach, any payment. Also, please use Form 1040-V. |                                                                                                                              | <table border="1"> <tr> <td>7</td> <td>Wages, salaries, tips, etc. Attach Form(s) W-2</td> <td>7</td> <td>3,201,210,489</td> </tr> <tr> <td>8a</td> <td>Taxable interest. Attach Schedule B if required</td> <td>8a</td> <td>71,032,590</td> </tr> <tr> <td>b</td> <td>Tax-exempt interest. Do not include on line 8a</td> <td>8b</td> <td>20,869,274</td> </tr> <tr> <td>9a</td> <td>Ordinary dividends. Attach Schedule B if required</td> <td>9a</td> <td>59,047,277</td> </tr> <tr> <td>b</td> <td>Qualified dividends (see page 23)</td> <td>9b</td> <td>39,309,631</td> </tr> <tr> <td>10</td> <td>Taxable refunds, credits, or offsets of state and local income taxes (see page 24)</td> <td>10</td> <td>13,084,0124</td> </tr> <tr> <td>11</td> <td>Alimony received</td> <td>11</td> <td>3,999,880</td> </tr> <tr> <td>12</td> <td>Business income or (loss). Attach Schedule C or C-EZ 13* cap gain distrib = 3,765,195</td> <td>12</td> <td>110,066,909</td> </tr> <tr> <td>13</td> <td>Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/></td> <td>13</td> <td>190,481,567</td> </tr> <tr> <td>14</td> <td>Other gains or (losses). Attach Form 4797</td> <td>14</td> <td>1,153,851</td> </tr> <tr> <td>15a</td> <td>IRA distributions 15a 68,616,033</td> <td>b</td> <td>53,629,070</td> </tr> <tr> <td>16a</td> <td>Pensions and annuities 16a 377,763,710</td> <td>b</td> <td>213,797,876</td> </tr> <tr> <td>17</td> <td>Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E</td> <td>17</td> <td>139,329,342</td> </tr> <tr> <td>18</td> <td>Farm income or (loss). Attach Schedule F</td> <td>18</td> <td>-8,045,935</td> </tr> <tr> <td>19</td> <td>Unemployment compensation</td> <td>19</td> <td>17,546,743</td> </tr> <tr> <td>20a</td> <td>Social security benefits 20a 156,408,010</td> <td>b</td> <td>63,222,555</td> </tr> <tr> <td>21</td> <td>Other income. List type and amount (see page 29)</td> <td>21</td> <td>12,352,819</td> </tr> <tr> <td>22</td> <td>Add the amounts in the far right column for lines 7 through 21. This is your total income</td> <td>22</td> <td>4,126,666,629</td> </tr> </table> |                                     |                                                                                                                          |  |                                                         |  | 7              | Wages, salaries, tips, etc. Attach Form(s) W-2 | 7                                      | 3,201,210,489                       | 8a                                                                                             | Taxable interest. Attach Schedule B if required                                                                              | 8a | 71,032,590 | b  | Tax-exempt interest. Do not include on line 8a     | 8b | 20,869,274 | 9a | Ordinary dividends. Attach Schedule B if required | 9a                       | 59,047,277 | b  | Qualified dividends (see page 23)                   | 9b | 39,309,631               | 10 | Taxable refunds, credits, or offsets of state and local income taxes (see page 24) | 10 | 13,084,0124 | 11                       | Alimony received                                       | 11 | 3,999,880 | 12 | Business income or (loss). Attach Schedule C or C-EZ 13* cap gain distrib = 3,765,195 | 12 | 110,066,909 | 13  | Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/> | 13  | 190,481,567 | 14 | Other gains or (losses). Attach Form 4797 | 14 | 1,153,851 | 15a | IRA distributions 15a 68,616,033              | b  | 53,629,070 | 16a | Pensions and annuities 16a 377,763,710  | b  | 213,797,876 | 17 | Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E | 17 | 139,329,342 | 18 | Farm income or (loss). Attach Schedule F   | 18 | -8,045,935 | 19 | Unemployment compensation                                         | 19 | 17,546,743    | 20a | Social security benefits 20a 156,408,010 | b | 63,222,555 | 21 | Other income. List type and amount (see page 29) | 21 | 12,352,819 | 22 | Add the amounts in the far right column for lines 7 through 21. This is your total income | 22 | 4,126,666,629 |
| 7                                                                                                                                                                                                                    | Wages, salaries, tips, etc. Attach Form(s) W-2                                                                               | 7                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 3,201,210,489                       |                                                                                                                          |  |                                                         |  |                |                                                |                                        |                                     |                                                                                                |                                                                                                                              |    |            |    |                                                    |    |            |    |                                                   |                          |            |    |                                                     |    |                          |    |                                                                                    |    |             |                          |                                                        |    |           |    |                                                                                       |    |             |     |                                                                                                             |     |             |    |                                           |    |           |     |                                               |    |            |     |                                         |    |             |    |                                                                                             |    |             |    |                                            |    |            |    |                                                                   |    |               |     |                                          |   |            |    |                                                  |    |            |    |                                                                                           |    |               |
| 8a                                                                                                                                                                                                                   | Taxable interest. Attach Schedule B if required                                                                              | 8a                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 71,032,590                          |                                                                                                                          |  |                                                         |  |                |                                                |                                        |                                     |                                                                                                |                                                                                                                              |    |            |    |                                                    |    |            |    |                                                   |                          |            |    |                                                     |    |                          |    |                                                                                    |    |             |                          |                                                        |    |           |    |                                                                                       |    |             |     |                                                                                                             |     |             |    |                                           |    |           |     |                                               |    |            |     |                                         |    |             |    |                                                                                             |    |             |    |                                            |    |            |    |                                                                   |    |               |     |                                          |   |            |    |                                                  |    |            |    |                                                                                           |    |               |
| b                                                                                                                                                                                                                    | Tax-exempt interest. Do not include on line 8a                                                                               | 8b                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 20,869,274                          |                                                                                                                          |  |                                                         |  |                |                                                |                                        |                                     |                                                                                                |                                                                                                                              |    |            |    |                                                    |    |            |    |                                                   |                          |            |    |                                                     |    |                          |    |                                                                                    |    |             |                          |                                                        |    |           |    |                                                                                       |    |             |     |                                                                                                             |     |             |    |                                           |    |           |     |                                               |    |            |     |                                         |    |             |    |                                                                                             |    |             |    |                                            |    |            |    |                                                                   |    |               |     |                                          |   |            |    |                                                  |    |            |    |                                                                                           |    |               |
| 9a                                                                                                                                                                                                                   | Ordinary dividends. Attach Schedule B if required                                                                            | 9a                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 59,047,277                          |                                                                                                                          |  |                                                         |  |                |                                                |                                        |                                     |                                                                                                |                                                                                                                              |    |            |    |                                                    |    |            |    |                                                   |                          |            |    |                                                     |    |                          |    |                                                                                    |    |             |                          |                                                        |    |           |    |                                                                                       |    |             |     |                                                                                                             |     |             |    |                                           |    |           |     |                                               |    |            |     |                                         |    |             |    |                                                                                             |    |             |    |                                            |    |            |    |                                                                   |    |               |     |                                          |   |            |    |                                                  |    |            |    |                                                                                           |    |               |
| b                                                                                                                                                                                                                    | Qualified dividends (see page 23)                                                                                            | 9b                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 39,309,631                          |                                                                                                                          |  |                                                         |  |                |                                                |                                        |                                     |                                                                                                |                                                                                                                              |    |            |    |                                                    |    |            |    |                                                   |                          |            |    |                                                     |    |                          |    |                                                                                    |    |             |                          |                                                        |    |           |    |                                                                                       |    |             |     |                                                                                                             |     |             |    |                                           |    |           |     |                                               |    |            |     |                                         |    |             |    |                                                                                             |    |             |    |                                            |    |            |    |                                                                   |    |               |     |                                          |   |            |    |                                                  |    |            |    |                                                                                           |    |               |
| 10                                                                                                                                                                                                                   | Taxable refunds, credits, or offsets of state and local income taxes (see page 24)                                           | 10                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 13,084,0124                         |                                                                                                                          |  |                                                         |  |                |                                                |                                        |                                     |                                                                                                |                                                                                                                              |    |            |    |                                                    |    |            |    |                                                   |                          |            |    |                                                     |    |                          |    |                                                                                    |    |             |                          |                                                        |    |           |    |                                                                                       |    |             |     |                                                                                                             |     |             |    |                                           |    |           |     |                                               |    |            |     |                                         |    |             |    |                                                                                             |    |             |    |                                            |    |            |    |                                                                   |    |               |     |                                          |   |            |    |                                                  |    |            |    |                                                                                           |    |               |
| 11                                                                                                                                                                                                                   | Alimony received                                                                                                             | 11                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 3,999,880                           |                                                                                                                          |  |                                                         |  |                |                                                |                                        |                                     |                                                                                                |                                                                                                                              |    |            |    |                                                    |    |            |    |                                                   |                          |            |    |                                                     |    |                          |    |                                                                                    |    |             |                          |                                                        |    |           |    |                                                                                       |    |             |     |                                                                                                             |     |             |    |                                           |    |           |     |                                               |    |            |     |                                         |    |             |    |                                                                                             |    |             |    |                                            |    |            |    |                                                                   |    |               |     |                                          |   |            |    |                                                  |    |            |    |                                                                                           |    |               |
| 12                                                                                                                                                                                                                   | Business income or (loss). Attach Schedule C or C-EZ 13* cap gain distrib = 3,765,195                                        | 12                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 110,066,909                         |                                                                                                                          |  |                                                         |  |                |                                                |                                        |                                     |                                                                                                |                                                                                                                              |    |            |    |                                                    |    |            |    |                                                   |                          |            |    |                                                     |    |                          |    |                                                                                    |    |             |                          |                                                        |    |           |    |                                                                                       |    |             |     |                                                                                                             |     |             |    |                                           |    |           |     |                                               |    |            |     |                                         |    |             |    |                                                                                             |    |             |    |                                            |    |            |    |                                                                   |    |               |     |                                          |   |            |    |                                                  |    |            |    |                                                                                           |    |               |
| 13                                                                                                                                                                                                                   | Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>                  | 13                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 190,481,567                         |                                                                                                                          |  |                                                         |  |                |                                                |                                        |                                     |                                                                                                |                                                                                                                              |    |            |    |                                                    |    |            |    |                                                   |                          |            |    |                                                     |    |                          |    |                                                                                    |    |             |                          |                                                        |    |           |    |                                                                                       |    |             |     |                                                                                                             |     |             |    |                                           |    |           |     |                                               |    |            |     |                                         |    |             |    |                                                                                             |    |             |    |                                            |    |            |    |                                                                   |    |               |     |                                          |   |            |    |                                                  |    |            |    |                                                                                           |    |               |
| 14                                                                                                                                                                                                                   | Other gains or (losses). Attach Form 4797                                                                                    | 14                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 1,153,851                           |                                                                                                                          |  |                                                         |  |                |                                                |                                        |                                     |                                                                                                |                                                                                                                              |    |            |    |                                                    |    |            |    |                                                   |                          |            |    |                                                     |    |                          |    |                                                                                    |    |             |                          |                                                        |    |           |    |                                                                                       |    |             |     |                                                                                                             |     |             |    |                                           |    |           |     |                                               |    |            |     |                                         |    |             |    |                                                                                             |    |             |    |                                            |    |            |    |                                                                   |    |               |     |                                          |   |            |    |                                                  |    |            |    |                                                                                           |    |               |
| 15a                                                                                                                                                                                                                  | IRA distributions 15a 68,616,033                                                                                             | b                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 53,629,070                          |                                                                                                                          |  |                                                         |  |                |                                                |                                        |                                     |                                                                                                |                                                                                                                              |    |            |    |                                                    |    |            |    |                                                   |                          |            |    |                                                     |    |                          |    |                                                                                    |    |             |                          |                                                        |    |           |    |                                                                                       |    |             |     |                                                                                                             |     |             |    |                                           |    |           |     |                                               |    |            |     |                                         |    |             |    |                                                                                             |    |             |    |                                            |    |            |    |                                                                   |    |               |     |                                          |   |            |    |                                                  |    |            |    |                                                                                           |    |               |
| 16a                                                                                                                                                                                                                  | Pensions and annuities 16a 377,763,710                                                                                       | b                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 213,797,876                         |                                                                                                                          |  |                                                         |  |                |                                                |                                        |                                     |                                                                                                |                                                                                                                              |    |            |    |                                                    |    |            |    |                                                   |                          |            |    |                                                     |    |                          |    |                                                                                    |    |             |                          |                                                        |    |           |    |                                                                                       |    |             |     |                                                                                                             |     |             |    |                                           |    |           |     |                                               |    |            |     |                                         |    |             |    |                                                                                             |    |             |    |                                            |    |            |    |                                                                   |    |               |     |                                          |   |            |    |                                                  |    |            |    |                                                                                           |    |               |
| 17                                                                                                                                                                                                                   | Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E                                  | 17                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 139,329,342                         |                                                                                                                          |  |                                                         |  |                |                                                |                                        |                                     |                                                                                                |                                                                                                                              |    |            |    |                                                    |    |            |    |                                                   |                          |            |    |                                                     |    |                          |    |                                                                                    |    |             |                          |                                                        |    |           |    |                                                                                       |    |             |     |                                                                                                             |     |             |    |                                           |    |           |     |                                               |    |            |     |                                         |    |             |    |                                                                                             |    |             |    |                                            |    |            |    |                                                                   |    |               |     |                                          |   |            |    |                                                  |    |            |    |                                                                                           |    |               |
| 18                                                                                                                                                                                                                   | Farm income or (loss). Attach Schedule F                                                                                     | 18                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | -8,045,935                          |                                                                                                                          |  |                                                         |  |                |                                                |                                        |                                     |                                                                                                |                                                                                                                              |    |            |    |                                                    |    |            |    |                                                   |                          |            |    |                                                     |    |                          |    |                                                                                    |    |             |                          |                                                        |    |           |    |                                                                                       |    |             |     |                                                                                                             |     |             |    |                                           |    |           |     |                                               |    |            |     |                                         |    |             |    |                                                                                             |    |             |    |                                            |    |            |    |                                                                   |    |               |     |                                          |   |            |    |                                                  |    |            |    |                                                                                           |    |               |
| 19                                                                                                                                                                                                                   | Unemployment compensation                                                                                                    | 19                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 17,546,743                          |                                                                                                                          |  |                                                         |  |                |                                                |                                        |                                     |                                                                                                |                                                                                                                              |    |            |    |                                                    |    |            |    |                                                   |                          |            |    |                                                     |    |                          |    |                                                                                    |    |             |                          |                                                        |    |           |    |                                                                                       |    |             |     |                                                                                                             |     |             |    |                                           |    |           |     |                                               |    |            |     |                                         |    |             |    |                                                                                             |    |             |    |                                            |    |            |    |                                                                   |    |               |     |                                          |   |            |    |                                                  |    |            |    |                                                                                           |    |               |
| 20a                                                                                                                                                                                                                  | Social security benefits 20a 156,408,010                                                                                     | b                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 63,222,555                          |                                                                                                                          |  |                                                         |  |                |                                                |                                        |                                     |                                                                                                |                                                                                                                              |    |            |    |                                                    |    |            |    |                                                   |                          |            |    |                                                     |    |                          |    |                                                                                    |    |             |                          |                                                        |    |           |    |                                                                                       |    |             |     |                                                                                                             |     |             |    |                                           |    |           |     |                                               |    |            |     |                                         |    |             |    |                                                                                             |    |             |    |                                            |    |            |    |                                                                   |    |               |     |                                          |   |            |    |                                                  |    |            |    |                                                                                           |    |               |
| 21                                                                                                                                                                                                                   | Other income. List type and amount (see page 29)                                                                             | 21                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 12,352,819                          |                                                                                                                          |  |                                                         |  |                |                                                |                                        |                                     |                                                                                                |                                                                                                                              |    |            |    |                                                    |    |            |    |                                                   |                          |            |    |                                                     |    |                          |    |                                                                                    |    |             |                          |                                                        |    |           |    |                                                                                       |    |             |     |                                                                                                             |     |             |    |                                           |    |           |     |                                               |    |            |     |                                         |    |             |    |                                                                                             |    |             |    |                                            |    |            |    |                                                                   |    |               |     |                                          |   |            |    |                                                  |    |            |    |                                                                                           |    |               |
| 22                                                                                                                                                                                                                   | Add the amounts in the far right column for lines 7 through 21. This is your total income                                    | 22                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 4,126,666,629                       |                                                                                                                          |  |                                                         |  |                |                                                |                                        |                                     |                                                                                                |                                                                                                                              |    |            |    |                                                    |    |            |    |                                                   |                          |            |    |                                                     |    |                          |    |                                                                                    |    |             |                          |                                                        |    |           |    |                                                                                       |    |             |     |                                                                                                             |     |             |    |                                           |    |           |     |                                               |    |            |     |                                         |    |             |    |                                                                                             |    |             |    |                                            |    |            |    |                                                                   |    |               |     |                                          |   |            |    |                                                  |    |            |    |                                                                                           |    |               |
| <b>Adjusted Gross Income</b>                                                                                                                                                                                         |                                                                                                                              | <table border="1"> <tr> <td>23</td> <td>Archer MSA deduction. Attach Form 8853</td> <td>23</td> <td>14,980</td> </tr> <tr> <td>24</td> <td>Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ</td> <td>24</td> <td>172,364</td> </tr> <tr> <td>25</td> <td>Health savings account deduction. Attach Form 8889</td> <td>25</td> <td>395,984</td> </tr> <tr> <td>26</td> <td>Moving expenses. Attach Form 3903</td> <td>26</td> <td>2,096,601</td> </tr> <tr> <td>27</td> <td>One-half of self-employment tax. Attach Schedule SE</td> <td>27</td> <td>9,838,608</td> </tr> <tr> <td>28</td> <td>Self-employed SEP, SIMPLE, and qualified plans</td> <td>28</td> <td>8,844,740</td> </tr> <tr> <td>29</td> <td>Self-employed health insurance deduction (see page 29)</td> <td>29</td> <td>8,716,842</td> </tr> <tr> <td>30</td> <td>Penalty on early withdrawal of savings</td> <td>30</td> <td>177,968</td> </tr> <tr> <td>31a</td> <td>Alimony paid b Recipient's SSN</td> <td>31a</td> <td>4,340,847</td> </tr> <tr> <td>32</td> <td>IRA deduction (see page 31)</td> <td>32</td> <td>5,969,705</td> </tr> <tr> <td>33</td> <td>Student loan interest deduction (see page 33)</td> <td>33</td> <td>4,257,519</td> </tr> <tr> <td>34</td> <td>Jury duty pay you gave to your employer</td> <td>34</td> <td>2,260</td> </tr> <tr> <td>35</td> <td>Domestic production activities deduction. Attach Form 8903</td> <td>35</td> <td>969,801</td> </tr> <tr> <td>36</td> <td>Add lines 23 through 31a and 32 through 35</td> <td>36</td> <td>52,728,792</td> </tr> <tr> <td>37</td> <td>Subtract line 36 from line 22. This is your adjusted gross income</td> <td>37</td> <td>4,073,937,837</td> </tr> </table>                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                     |                                                                                                                          |  |                                                         |  | 23             | Archer MSA deduction. Attach Form 8853         | 23                                     | 14,980                              | 24                                                                                             | Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ | 24 | 172,364    | 25 | Health savings account deduction. Attach Form 8889 | 25 | 395,984    | 26 | Moving expenses. Attach Form 3903                 | 26                       | 2,096,601  | 27 | One-half of self-employment tax. Attach Schedule SE | 27 | 9,838,608                | 28 | Self-employed SEP, SIMPLE, and qualified plans                                     | 28 | 8,844,740   | 29                       | Self-employed health insurance deduction (see page 29) | 29 | 8,716,842 | 30 | Penalty on early withdrawal of savings                                                | 30 | 177,968     | 31a | Alimony paid b Recipient's SSN                                                                              | 31a | 4,340,847   | 32 | IRA deduction (see page 31)               | 32 | 5,969,705 | 33  | Student loan interest deduction (see page 33) | 33 | 4,257,519  | 34  | Jury duty pay you gave to your employer | 34 | 2,260       | 35 | Domestic production activities deduction. Attach Form 8903                                  | 35 | 969,801     | 36 | Add lines 23 through 31a and 32 through 35 | 36 | 52,728,792 | 37 | Subtract line 36 from line 22. This is your adjusted gross income | 37 | 4,073,937,837 |     |                                          |   |            |    |                                                  |    |            |    |                                                                                           |    |               |
| 23                                                                                                                                                                                                                   | Archer MSA deduction. Attach Form 8853                                                                                       | 23                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 14,980                              |                                                                                                                          |  |                                                         |  |                |                                                |                                        |                                     |                                                                                                |                                                                                                                              |    |            |    |                                                    |    |            |    |                                                   |                          |            |    |                                                     |    |                          |    |                                                                                    |    |             |                          |                                                        |    |           |    |                                                                                       |    |             |     |                                                                                                             |     |             |    |                                           |    |           |     |                                               |    |            |     |                                         |    |             |    |                                                                                             |    |             |    |                                            |    |            |    |                                                                   |    |               |     |                                          |   |            |    |                                                  |    |            |    |                                                                                           |    |               |
| 24                                                                                                                                                                                                                   | Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ | 24                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 172,364                             |                                                                                                                          |  |                                                         |  |                |                                                |                                        |                                     |                                                                                                |                                                                                                                              |    |            |    |                                                    |    |            |    |                                                   |                          |            |    |                                                     |    |                          |    |                                                                                    |    |             |                          |                                                        |    |           |    |                                                                                       |    |             |     |                                                                                                             |     |             |    |                                           |    |           |     |                                               |    |            |     |                                         |    |             |    |                                                                                             |    |             |    |                                            |    |            |    |                                                                   |    |               |     |                                          |   |            |    |                                                  |    |            |    |                                                                                           |    |               |
| 25                                                                                                                                                                                                                   | Health savings account deduction. Attach Form 8889                                                                           | 25                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 395,984                             |                                                                                                                          |  |                                                         |  |                |                                                |                                        |                                     |                                                                                                |                                                                                                                              |    |            |    |                                                    |    |            |    |                                                   |                          |            |    |                                                     |    |                          |    |                                                                                    |    |             |                          |                                                        |    |           |    |                                                                                       |    |             |     |                                                                                                             |     |             |    |                                           |    |           |     |                                               |    |            |     |                                         |    |             |    |                                                                                             |    |             |    |                                            |    |            |    |                                                                   |    |               |     |                                          |   |            |    |                                                  |    |            |    |                                                                                           |    |               |
| 26                                                                                                                                                                                                                   | Moving expenses. Attach Form 3903                                                                                            | 26                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 2,096,601                           |                                                                                                                          |  |                                                         |  |                |                                                |                                        |                                     |                                                                                                |                                                                                                                              |    |            |    |                                                    |    |            |    |                                                   |                          |            |    |                                                     |    |                          |    |                                                                                    |    |             |                          |                                                        |    |           |    |                                                                                       |    |             |     |                                                                                                             |     |             |    |                                           |    |           |     |                                               |    |            |     |                                         |    |             |    |                                                                                             |    |             |    |                                            |    |            |    |                                                                   |    |               |     |                                          |   |            |    |                                                  |    |            |    |                                                                                           |    |               |
| 27                                                                                                                                                                                                                   | One-half of self-employment tax. Attach Schedule SE                                                                          | 27                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 9,838,608                           |                                                                                                                          |  |                                                         |  |                |                                                |                                        |                                     |                                                                                                |                                                                                                                              |    |            |    |                                                    |    |            |    |                                                   |                          |            |    |                                                     |    |                          |    |                                                                                    |    |             |                          |                                                        |    |           |    |                                                                                       |    |             |     |                                                                                                             |     |             |    |                                           |    |           |     |                                               |    |            |     |                                         |    |             |    |                                                                                             |    |             |    |                                            |    |            |    |                                                                   |    |               |     |                                          |   |            |    |                                                  |    |            |    |                                                                                           |    |               |
| 28                                                                                                                                                                                                                   | Self-employed SEP, SIMPLE, and qualified plans                                                                               | 28                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 8,844,740                           |                                                                                                                          |  |                                                         |  |                |                                                |                                        |                                     |                                                                                                |                                                                                                                              |    |            |    |                                                    |    |            |    |                                                   |                          |            |    |                                                     |    |                          |    |                                                                                    |    |             |                          |                                                        |    |           |    |                                                                                       |    |             |     |                                                                                                             |     |             |    |                                           |    |           |     |                                               |    |            |     |                                         |    |             |    |                                                                                             |    |             |    |                                            |    |            |    |                                                                   |    |               |     |                                          |   |            |    |                                                  |    |            |    |                                                                                           |    |               |
| 29                                                                                                                                                                                                                   | Self-employed health insurance deduction (see page 29)                                                                       | 29                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 8,716,842                           |                                                                                                                          |  |                                                         |  |                |                                                |                                        |                                     |                                                                                                |                                                                                                                              |    |            |    |                                                    |    |            |    |                                                   |                          |            |    |                                                     |    |                          |    |                                                                                    |    |             |                          |                                                        |    |           |    |                                                                                       |    |             |     |                                                                                                             |     |             |    |                                           |    |           |     |                                               |    |            |     |                                         |    |             |    |                                                                                             |    |             |    |                                            |    |            |    |                                                                   |    |               |     |                                          |   |            |    |                                                  |    |            |    |                                                                                           |    |               |
| 30                                                                                                                                                                                                                   | Penalty on early withdrawal of savings                                                                                       | 30                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 177,968                             |                                                                                                                          |  |                                                         |  |                |                                                |                                        |                                     |                                                                                                |                                                                                                                              |    |            |    |                                                    |    |            |    |                                                   |                          |            |    |                                                     |    |                          |    |                                                                                    |    |             |                          |                                                        |    |           |    |                                                                                       |    |             |     |                                                                                                             |     |             |    |                                           |    |           |     |                                               |    |            |     |                                         |    |             |    |                                                                                             |    |             |    |                                            |    |            |    |                                                                   |    |               |     |                                          |   |            |    |                                                  |    |            |    |                                                                                           |    |               |
| 31a                                                                                                                                                                                                                  | Alimony paid b Recipient's SSN                                                                                               | 31a                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 4,340,847                           |                                                                                                                          |  |                                                         |  |                |                                                |                                        |                                     |                                                                                                |                                                                                                                              |    |            |    |                                                    |    |            |    |                                                   |                          |            |    |                                                     |    |                          |    |                                                                                    |    |             |                          |                                                        |    |           |    |                                                                                       |    |             |     |                                                                                                             |     |             |    |                                           |    |           |     |                                               |    |            |     |                                         |    |             |    |                                                                                             |    |             |    |                                            |    |            |    |                                                                   |    |               |     |                                          |   |            |    |                                                  |    |            |    |                                                                                           |    |               |
| 32                                                                                                                                                                                                                   | IRA deduction (see page 31)                                                                                                  | 32                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 5,969,705                           |                                                                                                                          |  |                                                         |  |                |                                                |                                        |                                     |                                                                                                |                                                                                                                              |    |            |    |                                                    |    |            |    |                                                   |                          |            |    |                                                     |    |                          |    |                                                                                    |    |             |                          |                                                        |    |           |    |                                                                                       |    |             |     |                                                                                                             |     |             |    |                                           |    |           |     |                                               |    |            |     |                                         |    |             |    |                                                                                             |    |             |    |                                            |    |            |    |                                                                   |    |               |     |                                          |   |            |    |                                                  |    |            |    |                                                                                           |    |               |
| 33                                                                                                                                                                                                                   | Student loan interest deduction (see page 33)                                                                                | 33                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 4,257,519                           |                                                                                                                          |  |                                                         |  |                |                                                |                                        |                                     |                                                                                                |                                                                                                                              |    |            |    |                                                    |    |            |    |                                                   |                          |            |    |                                                     |    |                          |    |                                                                                    |    |             |                          |                                                        |    |           |    |                                                                                       |    |             |     |                                                                                                             |     |             |    |                                           |    |           |     |                                               |    |            |     |                                         |    |             |    |                                                                                             |    |             |    |                                            |    |            |    |                                                                   |    |               |     |                                          |   |            |    |                                                  |    |            |    |                                                                                           |    |               |
| 34                                                                                                                                                                                                                   | Jury duty pay you gave to your employer                                                                                      | 34                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 2,260                               |                                                                                                                          |  |                                                         |  |                |                                                |                                        |                                     |                                                                                                |                                                                                                                              |    |            |    |                                                    |    |            |    |                                                   |                          |            |    |                                                     |    |                          |    |                                                                                    |    |             |                          |                                                        |    |           |    |                                                                                       |    |             |     |                                                                                                             |     |             |    |                                           |    |           |     |                                               |    |            |     |                                         |    |             |    |                                                                                             |    |             |    |                                            |    |            |    |                                                                   |    |               |     |                                          |   |            |    |                                                  |    |            |    |                                                                                           |    |               |
| 35                                                                                                                                                                                                                   | Domestic production activities deduction. Attach Form 8903                                                                   | 35                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 969,801                             |                                                                                                                          |  |                                                         |  |                |                                                |                                        |                                     |                                                                                                |                                                                                                                              |    |            |    |                                                    |    |            |    |                                                   |                          |            |    |                                                     |    |                          |    |                                                                                    |    |             |                          |                                                        |    |           |    |                                                                                       |    |             |     |                                                                                                             |     |             |    |                                           |    |           |     |                                               |    |            |     |                                         |    |             |    |                                                                                             |    |             |    |                                            |    |            |    |                                                                   |    |               |     |                                          |   |            |    |                                                  |    |            |    |                                                                                           |    |               |
| 36                                                                                                                                                                                                                   | Add lines 23 through 31a and 32 through 35                                                                                   | 36                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 52,728,792                          |                                                                                                                          |  |                                                         |  |                |                                                |                                        |                                     |                                                                                                |                                                                                                                              |    |            |    |                                                    |    |            |    |                                                   |                          |            |    |                                                     |    |                          |    |                                                                                    |    |             |                          |                                                        |    |           |    |                                                                                       |    |             |     |                                                                                                             |     |             |    |                                           |    |           |     |                                               |    |            |     |                                         |    |             |    |                                                                                             |    |             |    |                                            |    |            |    |                                                                   |    |               |     |                                          |   |            |    |                                                  |    |            |    |                                                                                           |    |               |
| 37                                                                                                                                                                                                                   | Subtract line 36 from line 22. This is your adjusted gross income                                                            | 37                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 4,073,937,837                       |                                                                                                                          |  |                                                         |  |                |                                                |                                        |                                     |                                                                                                |                                                                                                                              |    |            |    |                                                    |    |            |    |                                                   |                          |            |    |                                                     |    |                          |    |                                                                                    |    |             |                          |                                                        |    |           |    |                                                                                       |    |             |     |                                                                                                             |     |             |    |                                           |    |           |     |                                               |    |            |     |                                         |    |             |    |                                                                                             |    |             |    |                                            |    |            |    |                                                                   |    |               |     |                                          |   |            |    |                                                  |    |            |    |                                                                                           |    |               |

## 2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

Form 1040 (2006)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Page 2

**Tax and Credits****Standard Deduction for—**

• People who checked any box on line 39a or 39b or who can be claimed as a dependent, see page 34.

• All others:

Single or Married filing separately, \$5,150

Married filing jointly or Qualifying widow(er), \$10,300

Head of household, \$7,550

|            |                                                                                                                                                                                                                                                                         |           |                                                                 |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------------------------------------------------------------|
| <b>38</b>  | Amount from line 37 (adjusted gross income)                                                                                                                                                                                                                             | <b>38</b> |                                                                 |
| <b>39a</b> | Check <input type="checkbox"/> <b>You</b> were born before January 2, 1942, <input type="checkbox"/> <b>Blind.</b> <input type="checkbox"/> <b>Spouse</b> was born before January 2, 1942, <input type="checkbox"/> <b>Blind.</b> <b>Total boxes checked</b> <b>39a</b> |           | Basic stand. ded. = 352,089,658<br>Add. stand. ded. = 7,370,530 |
| <b>b</b>   | If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here <b>39b</b>                                                                                                                                                     |           |                                                                 |
| <b>40</b>  | <b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> (see left margin)                                                                                                                                                                        | <b>40</b> | 647,033,172                                                     |
| <b>41</b>  | Subtract line 40 from line 38                                                                                                                                                                                                                                           | <b>41</b> | 3,120,268,226                                                   |
| <b>42</b>  | If line 38 is over \$112,875, or you provided housing to a person displaced by Hurricane Katrina, see page 36. Otherwise, multiply \$3,300 by the total number of exemptions claimed on line 6d                                                                         | <b>42</b> | 556,409,130                                                     |
| <b>43</b>  | <b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-                                                                                                                                                                        | <b>43</b> | 2,642,330,751                                                   |
| <b>44</b>  | <b>Tax</b> (see page 36). Check if any tax is from: <b>a</b> <input type="checkbox"/> Form(s) 8814 <b>b</b> <input type="checkbox"/> Form 4972                                                                                                                          | <b>44</b> | 469,237,142                                                     |
| <b>45</b>  | <b>Alternative minimum tax</b> (see page 39). Attach Form 6251                                                                                                                                                                                                          | <b>45</b> | 8,177,924                                                       |
| <b>46</b>  | Add lines 44 and 45                                                                                                                                                                                                                                                     | <b>46</b> | 477,442,341                                                     |
| <b>47</b>  | Foreign tax credit. Attach Form 1116 if required                                                                                                                                                                                                                        | <b>47</b> | 1,474,997                                                       |
| <b>48</b>  | Credit for child and dependent care expenses. Attach Form 2441                                                                                                                                                                                                          | <b>48</b> | 2,661,490                                                       |
| <b>49</b>  | Credit for the elderly or the disabled. Attach Schedule R                                                                                                                                                                                                               | <b>49</b> | 7,146                                                           |
| <b>50</b>  | Education credits. Attach Form 8863                                                                                                                                                                                                                                     | <b>50</b> | 4,802,118                                                       |
| <b>51</b>  | Retirement savings contributions credit. Attach Form 8880                                                                                                                                                                                                               | <b>51</b> | 649,637                                                         |
| <b>52</b>  | Residential energy credits. Attach Form 5695                                                                                                                                                                                                                            | <b>52</b> | 651,611                                                         |
| <b>53</b>  | Child tax credit (see page 42). Attach Form 8901 if required                                                                                                                                                                                                            | <b>53</b> | 22,870,779                                                      |
| <b>54</b>  | Credits from: <b>a</b> <input type="checkbox"/> Form 8396 <b>b</b> <input type="checkbox"/> Form 8839 <b>c</b> <input type="checkbox"/> Form 8859                                                                                                                       | <b>54</b> |                                                                 |
| <b>55</b>  | Other credits: <b>a</b> <input type="checkbox"/> Form 3800 <b>b</b> <input type="checkbox"/> Form 8801 <b>c</b> <input type="checkbox"/> Form                                                                                                                           | <b>55</b> |                                                                 |
| <b>56</b>  | Add lines 47 through 55. These are your <b>total credits</b>                                                                                                                                                                                                            | <b>56</b> | 34,387,706                                                      |
| <b>57</b>  | Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-                                                                                                                                                                                               | <b>57</b> | 443,054,635                                                     |

**Other Taxes**

|           |                                                                                                    |           |             |
|-----------|----------------------------------------------------------------------------------------------------|-----------|-------------|
| <b>58</b> | Self-employment tax. Attach Schedule SE                                                            | <b>58</b> | 19,673,062  |
| <b>59</b> | Social security and Medicare tax on tip income not reported to employer. Attach Form 4137          | <b>59</b> | 38,609      |
| <b>60</b> | Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required        | <b>60</b> | 2,470,654   |
| <b>61</b> | Advance earned income credit payments from Form(s) W-2, box 9                                      | <b>61</b> | 47,450      |
| <b>62</b> | Household employment taxes. Attach Schedule H                                                      | <b>62</b> | 228,950     |
| <b>63</b> | Add lines 57 through 62. This is your <b>total tax</b> Recapture tax = 77,898 Other taxes = 89,522 | <b>63</b> | 465,682,285 |

**Payments**

If you have a qualifying child, attach Schedule EIC.

|            |                                                                                                                                                    |            |             |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------|------------|-------------|
| <b>64</b>  | Federal income tax withheld from Forms W-2 and 1099                                                                                                | <b>64</b>  | 463,912,247 |
| <b>65</b>  | 2006 estimated tax payments and amount applied from 2005 return                                                                                    | <b>65</b>  | 75,328,967  |
| <b>66a</b> | <b>Earned income credit (EIC)</b>                                                                                                                  | <b>66a</b> | 36,985,924  |
| <b>b</b>   | Nontaxable combat pay election <b>66b</b> 89,222                                                                                                   |            |             |
| <b>67</b>  | Excess social security and tier 1 RRTA tax withheld (see page 60)                                                                                  | <b>67</b>  | 1,196,657   |
| <b>68</b>  | Additional child tax credit. Attach Form 8812                                                                                                      | <b>68</b>  | 12,277,227  |
| <b>69</b>  | Amount paid with request for extension to file (see page 60)                                                                                       | <b>69</b>  | 16,547,270  |
| <b>70</b>  | Payments from: <b>a</b> <input type="checkbox"/> Form 2439 <b>b</b> <input type="checkbox"/> Form 4136 <b>c</b> <input type="checkbox"/> Form 8885 | <b>70</b>  |             |
| <b>71</b>  | Credit for federal telephone excise tax paid. Attach Form 8913 if required                                                                         | <b>71</b>  | 2,750,570   |
| <b>72</b>  | Add lines 64, 65, 66a, and 67 through 71. These are your <b>total payments</b>                                                                     | <b>72</b>  | 609,057,654 |

**Refund**

Direct deposit? See page 61 and fill in 74b, 74c, and 74d, or Form 8888.

|            |                                                                                                                   |            |                                                                          |
|------------|-------------------------------------------------------------------------------------------------------------------|------------|--------------------------------------------------------------------------|
| <b>73</b>  | If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you <b>overpaid</b>            | <b>73</b>  | 186,942,971                                                              |
| <b>74a</b> | Amount of line 73 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/> | <b>74a</b> | 176,676,388                                                              |
| <b>b</b>   | Routing number                                                                                                    | <b>c</b>   | Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings |
| <b>d</b>   | Account number                                                                                                    |            |                                                                          |

|           |                                                                                              |           |            |
|-----------|----------------------------------------------------------------------------------------------|-----------|------------|
| <b>75</b> | Amount of line 73 you want <b>applied to your 2007 estimated tax</b>                         | <b>75</b> | 10,266,584 |
| <b>76</b> | <b>Amount you owe.</b> Subtract line 72 from line 63. For details on how to pay, see page 62 | <b>76</b> | 44,133,261 |
| <b>77</b> | Estimated tax penalty (see page 62)                                                          | <b>77</b> | 565,659    |

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see page 63)? ☐ **Yes.** Complete the following. ☐ **No**

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

**Sign Here**

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

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

|                                                               |      |                     |                             |
|---------------------------------------------------------------|------|---------------------|-----------------------------|
| Your signature                                                | Date | Your occupation     | Daytime phone number<br>( ) |
| Spouse's signature. If a joint return, <b>both</b> must sign. | Date | Spouse's occupation |                             |

**Paid Preparer's Use Only**

|                                                                |      |                                                 |                        |
|----------------------------------------------------------------|------|-------------------------------------------------|------------------------|
| Preparer's signature                                           | Date | Check if self-employed <input type="checkbox"/> | Preparer's SSN or PTIN |
| Firm's name (or yours if self-employed), address, and ZIP code | EIN  | Phone no.                                       | ( )                    |

Form

Department of the Treasury—Internal Revenue Service

1040A

U.S. Individual Income Tax Return (99)

2006

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

**Label**  
(See page 18.)**Use the  
IRS label.**Otherwise,  
please print  
or type.**Presidential****Election Campaign**L  
A  
B  
E  
L  
  
H  
E  
R  
E

Your first name and initial

Last name

Total Forms Filed = 32,018,556

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

Last name

Total Forms Filed Electronically = 23,888,067

Home address (number and street). If you have a P.O. box, see page 18.

Apt. no.

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

Single = 10,570,876

Joint = 8,923,316

OMB No. 1545-0074

**Your social security number****Spouse's social security number**▲ You **must** enter  
your SSN(s) above. ▲Checking a box below will not  
change your tax or refund.☐ You ☐ Spouse**Filing  
status**Check only  
one box.1 ☐ Single2 ☐ Married filing jointly (even if only one had income)3 ☐ Married filing separately. Enter spouse's SSN above and  
full name here. ►4 ☐ Head of household (with qualifying person). (See page 19.)  
If the qualifying person is a child but not your dependent,  
enter this child's name here. ►5 ☐ Qualifying widow(er) with dependent child (see page 20)**Exemptions**6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check  
box 6a.b ☐ **Spouse**c **Dependents:**

(1) First name

Last name

(2) Dependent's social  
security number(3) Dependent's  
relationship to  
you(4) ☒ If qualifying  
child for child  
tax credit (see  
page 21)Boxes  
checked on  
6a and 6bNo. of children  
on 6c who:• lived with  
you• did not live  
with you due  
to divorce or  
separation  
(see page 22)Dependents  
on 6c not  
entered aboveAdd numbers  
on lines  
above ►

d Total number of exemptions claimed.

**Income****Attach  
Form(s) W-2  
here. Also  
attach  
Form(s)  
1099-R if tax  
was withheld.**If you did not  
get a W-2, see  
page 24.Enclose, but do  
not attach, any  
payment.

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

7 736,230,653

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

8a 11,538,861

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

8b 435,002

9a Ordinary dividends. Attach Schedule 1 if required.

9a 2,379,305

b Qualified dividends (see page 25).

9b 1,225,143

10 Capital gain distributions (see page 25).

10 1,100,855

11a IRA  
distributions.

11a 12,055,462

11b Taxable amount  
(see page 25).

11b 9,508,681

12a Pensions and  
annuities.

12a 80,824,683

12b Taxable amount  
(see page 26).

12b 65,074,065

13 Unemployment compensation, Alaska Permanent Fund dividends, and  
jury duty pay.

Other Income = 1,543,267

13 6,461,593

14a Social security  
benefits.

14a 68,753,207

14b Taxable amount  
(see page 28).

14b 13,787,187

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

15 847,624,467

**Adjusted  
gross  
income**16 Penalty on early withdrawal of savings (see  
page 28).

16 67,503

17 IRA deduction (see page 28).

17 1,137,707

18 Student loan interest deduction (see page 31).

18 1,836,398

Educator Expenses = 81,466

19 Jury duty pay you gave your employer (see  
page 31).

19 3,391

Tuition &amp; Fees Ded. = 1,478,408

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

20 4,604,872

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

21 843,019,595

|                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                               |                                                 |                                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|
| <b>Tax, credits, and payments</b>                                                                                                                                                                                                                                                               | <b>22</b>                                                                                                                                                                                                                                                                                                                                                                                          | Enter the amount from line 21 (adjusted gross income).                                                                                                                                                                                                        | 22                                              |                                                                                                                         |
| <b>Standard Deduction for—</b><br>• People who checked any box on line 23a or 23b or who can be claimed as a dependent, see page 32.<br>• All others:<br>Single or Married filing separately, \$5,150<br>Married filing jointly or Qualifying widow(er), \$10,300<br>Head of household, \$7,550 | <b>23a</b>                                                                                                                                                                                                                                                                                                                                                                                         | Check <input type="checkbox"/> You were born before January 2, 1942, <input type="checkbox"/> Blind <input type="checkbox"/> if: <input type="checkbox"/> Spouse was born before January 2, 1942, <input type="checkbox"/> Blind <b>Total boxes checked ▶</b> | <b>23a</b>                                      | <input type="checkbox"/> Additional Stand. Ded = 6,423,614<br><input type="checkbox"/> Total Standard Ded = 243,091,894 |
|                                                                                                                                                                                                                                                                                                 | <b>b</b>                                                                                                                                                                                                                                                                                                                                                                                           | If you are married filing separately and your spouse itemizes deductions, see page 32 and check here ▶ <b>23b</b> <input type="checkbox"/>                                                                                                                    | <b>23b</b>                                      | <input type="checkbox"/>                                                                                                |
|                                                                                                                                                                                                                                                                                                 | <b>24</b>                                                                                                                                                                                                                                                                                                                                                                                          | Enter your <b>standard deduction</b> (see left margin).                                                                                                                                                                                                       | <b>24</b>                                       | 236,668,280                                                                                                             |
|                                                                                                                                                                                                                                                                                                 | <b>25</b>                                                                                                                                                                                                                                                                                                                                                                                          | Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.                                                                                                                                                                                    | <b>25</b>                                       | 609,920,016                                                                                                             |
|                                                                                                                                                                                                                                                                                                 | <b>26</b>                                                                                                                                                                                                                                                                                                                                                                                          | If line 22 is over \$112,875, or you provided housing to a person displaced by Hurricane Katrina, see page 32. Otherwise, multiply \$3,300 by the total number of exemptions claimed on line 6d.                                                              | <b>26</b>                                       | 241,376,255                                                                                                             |
|                                                                                                                                                                                                                                                                                                 | <b>27</b>                                                                                                                                                                                                                                                                                                                                                                                          | Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your <b>taxable income</b> .                                                                                                                                               | <b>27</b>                                       | 416,486,197                                                                                                             |
|                                                                                                                                                                                                                                                                                                 | <b>28</b>                                                                                                                                                                                                                                                                                                                                                                                          | <b>Tax</b> , including any alternative minimum tax (see page 32).                                                                                                                                                                                             | <b>28</b>                                       | 55,217,018                                                                                                              |
|                                                                                                                                                                                                                                                                                                 | <b>29</b>                                                                                                                                                                                                                                                                                                                                                                                          | Credit for child and dependent care expenses. Attach Schedule 2.                                                                                                                                                                                              | <b>29</b>                                       | 1,036,440                                                                                                               |
|                                                                                                                                                                                                                                                                                                 | <b>30</b>                                                                                                                                                                                                                                                                                                                                                                                          | Credit for the elderly or the disabled. Attach Schedule 3.                                                                                                                                                                                                    | <b>30</b>                                       | 9,160                                                                                                                   |
|                                                                                                                                                                                                                                                                                                 | <b>31</b>                                                                                                                                                                                                                                                                                                                                                                                          | Education credits. Attach Form 8863.                                                                                                                                                                                                                          | <b>31</b>                                       | 2,222,610                                                                                                               |
| <b>32</b>                                                                                                                                                                                                                                                                                       | Retirement savings contributions credit. Attach Form 8880.                                                                                                                                                                                                                                                                                                                                         | <b>32</b>                                                                                                                                                                                                                                                     | 422,717                                         |                                                                                                                         |
| <b>33</b>                                                                                                                                                                                                                                                                                       | Child tax credit (see page 37). Attach Form 8901 if required.                                                                                                                                                                                                                                                                                                                                      | <b>33</b>                                                                                                                                                                                                                                                     | 8,892,148                                       |                                                                                                                         |
|                                                                                                                                                                                                                                                                                                 | <b>34</b>                                                                                                                                                                                                                                                                                                                                                                                          | Add lines 29 through 33. These are your <b>total credits</b> .                                                                                                                                                                                                | <b>34</b>                                       | 12,583,075                                                                                                              |
|                                                                                                                                                                                                                                                                                                 | <b>35</b>                                                                                                                                                                                                                                                                                                                                                                                          | Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-.                                                                                                                                                                                    | <b>35</b>                                       | 42,634,812                                                                                                              |
|                                                                                                                                                                                                                                                                                                 | <b>36</b>                                                                                                                                                                                                                                                                                                                                                                                          | Advance earned income credit payments from Form(s) W-2, box 9.                                                                                                                                                                                                | <b>36</b>                                       | 43,602                                                                                                                  |
|                                                                                                                                                                                                                                                                                                 | <b>37</b>                                                                                                                                                                                                                                                                                                                                                                                          | Add lines 35 and 36. This is your <b>total tax</b> .                                                                                                                                                                                                          | <b>37</b>                                       | 42,678,414                                                                                                              |
|                                                                                                                                                                                                                                                                                                 | <b>38</b>                                                                                                                                                                                                                                                                                                                                                                                          | Federal income tax withheld from Forms W-2 and 1099.                                                                                                                                                                                                          | <b>38</b>                                       | 74,017,483                                                                                                              |
|                                                                                                                                                                                                                                                                                                 | <b>39</b>                                                                                                                                                                                                                                                                                                                                                                                          | 2006 estimated tax payments and amount applied from 2005 return.                                                                                                                                                                                              | <b>39</b>                                       | 843,005                                                                                                                 |
|                                                                                                                                                                                                                                                                                                 | <b>40a</b>                                                                                                                                                                                                                                                                                                                                                                                         | <b>Earned income credit (EIC).</b>                                                                                                                                                                                                                            | <b>40a</b>                                      | 27,810,223                                                                                                              |
|                                                                                                                                                                                                                                                                                                 | <b>b</b>                                                                                                                                                                                                                                                                                                                                                                                           | Nontaxable combat pay election. <b>40b</b> 89,074                                                                                                                                                                                                             | <b>40b</b>                                      |                                                                                                                         |
|                                                                                                                                                                                                                                                                                                 | <b>41</b>                                                                                                                                                                                                                                                                                                                                                                                          | Additional child tax credit. Attach Form 8812.                                                                                                                                                                                                                | <b>41</b>                                       | 8,224,928                                                                                                               |
|                                                                                                                                                                                                                                                                                                 | <b>42</b>                                                                                                                                                                                                                                                                                                                                                                                          | Credit for federal telephone excise tax paid. Attach Form 8913 if required.                                                                                                                                                                                   | <b>42</b>                                       | 955,586                                                                                                                 |
|                                                                                                                                                                                                                                                                                                 | <b>43</b>                                                                                                                                                                                                                                                                                                                                                                                          | Add lines 38, 39, 40a, 41, and 42. These are your <b>total payments</b> .                                                                                                                                                                                     | <b>43</b>                                       | 111,876,216                                                                                                             |
|                                                                                                                                                                                                                                                                                                 | <b>44</b>                                                                                                                                                                                                                                                                                                                                                                                          | If line 43 is more than line 37, subtract line 37 from line 43. This is the amount you <b>overpaid</b> .                                                                                                                                                      | <b>44</b>                                       | 71,760,911                                                                                                              |
|                                                                                                                                                                                                                                                                                                 | <b>45a</b>                                                                                                                                                                                                                                                                                                                                                                                         | Amount of line 44 you want <b>refunded to you</b> . If Form 8888 is attached, check here ▶ <input type="checkbox"/>                                                                                                                                           | <b>45a</b>                                      | 71,704,131                                                                                                              |
| Direct deposit? See page 53 and fill in 45b, 45c, and 45d or Form 8888.                                                                                                                                                                                                                         | <b>b</b>                                                                                                                                                                                                                                                                                                                                                                                           | Routing number <input type="text"/>                                                                                                                                                                                                                           | <b>c</b>                                        | Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings                                                |
|                                                                                                                                                                                                                                                                                                 | <b>d</b>                                                                                                                                                                                                                                                                                                                                                                                           | Account number <input type="text"/>                                                                                                                                                                                                                           |                                                 |                                                                                                                         |
|                                                                                                                                                                                                                                                                                                 | <b>46</b>                                                                                                                                                                                                                                                                                                                                                                                          | Amount of line 44 you want <b>applied to your 2007 estimated tax</b> .                                                                                                                                                                                        | <b>46</b>                                       | 56,779                                                                                                                  |
| <b>Amount you owe</b>                                                                                                                                                                                                                                                                           | <b>47</b>                                                                                                                                                                                                                                                                                                                                                                                          | <b>Amount you owe.</b> Subtract line 43 from line 37. For details on how to pay, see page 54.                                                                                                                                                                 | <b>47</b>                                       | 2,589,726                                                                                                               |
|                                                                                                                                                                                                                                                                                                 | <b>48</b>                                                                                                                                                                                                                                                                                                                                                                                          | Estimated tax penalty (see page 54).                                                                                                                                                                                                                          | <b>48</b>                                       | 26,617                                                                                                                  |
| <b>Third party designee</b>                                                                                                                                                                                                                                                                     | Do you want to allow another person to discuss this return with the IRS (see page 55)? <input type="checkbox"/> <b>Yes.</b> Complete the following. <input type="checkbox"/> <b>No</b>                                                                                                                                                                                                             |                                                                                                                                                                                                                                                               |                                                 |                                                                                                                         |
|                                                                                                                                                                                                                                                                                                 | Designee's name ▶                                                                                                                                                                                                                                                                                                                                                                                  | Phone no. ▶ ( )                                                                                                                                                                                                                                               | Personal identification number (PIN) ▶          | <input type="text"/>                                                                                                    |
| <b>Sign here</b>                                                                                                                                                                                                                                                                                | Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge. |                                                                                                                                                                                                                                                               |                                                 |                                                                                                                         |
| Joint return? See page 18. Keep a copy for your records.                                                                                                                                                                                                                                        | Your signature                                                                                                                                                                                                                                                                                                                                                                                     | Date                                                                                                                                                                                                                                                          | Your occupation                                 | Daytime phone number ( )                                                                                                |
|                                                                                                                                                                                                                                                                                                 | Spouse's signature. If a joint return, <b>both</b> must sign.                                                                                                                                                                                                                                                                                                                                      | Date                                                                                                                                                                                                                                                          | Spouse's occupation                             |                                                                                                                         |
| <b>Paid preparer's use only</b>                                                                                                                                                                                                                                                                 | Preparer's signature ▶                                                                                                                                                                                                                                                                                                                                                                             | Date                                                                                                                                                                                                                                                          | Check if self-employed <input type="checkbox"/> | Preparer's SSN or PTIN                                                                                                  |
|                                                                                                                                                                                                                                                                                                 | Firm's name (or yours if self-employed), address, and ZIP code ▶                                                                                                                                                                                                                                                                                                                                   | EIN                                                                                                                                                                                                                                                           | Phone no. ( )                                   |                                                                                                                         |

## Form

OMB No. 1545-0074

Form **1040EZ** (2006)

## Schedule 1

Department of the Treasury—Internal Revenue Service

(Form 1040A)

## Interest and Ordinary Dividends for Form 1040A Filers

(99)

2006

OMB No. 1545-0074

Name(s) shown on Form 1040A

Total Schedules Filed = 2.324.309

**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

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

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

Amount

|                                                                                                         |   |           |  |
|---------------------------------------------------------------------------------------------------------|---|-----------|--|
|                                                                                                         | 1 |           |  |
|                                                                                                         |   |           |  |
|                                                                                                         |   |           |  |
|                                                                                                         |   |           |  |
|                                                                                                         |   |           |  |
|                                                                                                         |   |           |  |
|                                                                                                         |   |           |  |
|                                                                                                         |   |           |  |
|                                                                                                         |   |           |  |
|                                                                                                         |   |           |  |
|                                                                                                         |   |           |  |
|                                                                                                         |   |           |  |
| <b>2</b> Add the amounts on line 1.                                                                     | 2 | 9,879,636 |  |
| <b>3</b> Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815. | 3 |           |  |
| <b>4</b> Subtract line 3 from line 2. Enter the result here and on Form 1040A, line 8a.                 | 4 |           |  |

## Part II

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

## Ordinary dividends

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

- | 5 | List name of payer. | Amount |
|---|---------------------|--------|
|---|---------------------|--------|

Amount

|                                                                                      |   |           |  |
|--------------------------------------------------------------------------------------|---|-----------|--|
|                                                                                      | 5 |           |  |
|                                                                                      |   |           |  |
|                                                                                      |   |           |  |
|                                                                                      |   |           |  |
|                                                                                      |   |           |  |
|                                                                                      |   |           |  |
|                                                                                      |   |           |  |
|                                                                                      |   |           |  |
|                                                                                      |   |           |  |
|                                                                                      |   |           |  |
|                                                                                      |   |           |  |
|                                                                                      |   |           |  |
|                                                                                      |   |           |  |
|                                                                                      |   |           |  |
|                                                                                      |   |           |  |
|                                                                                      |   |           |  |
| <b>6</b> Add the amounts on line 5. Enter the total here and on Form 1040A, line 9a. | 6 | 1,937,481 |  |

## AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

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

Department of the Treasury—Internal Revenue Service

**Child and Dependent Care**  
**Expenses for Form 1040A Filers** (99)**2006**

OMB No. 1545-0074

Name(s) shown on Form 1040A

Total Schedules Filed = 2,074,518

Your social security number

**Before you begin:** You need to understand the following terms. See **Definitions** on page 1 of the separate instructions.• **Dependent care benefits**• **Qualifying person(s)**• **Qualified expenses****Part I****Persons or organizations who provided the care**

| 1 | (a) Care provider's name | (b) Address (number, street, apt. no., city, state, and ZIP code) | (c) Identifying number (SSN or EIN) | (d) Amount paid (see instructions) |
|---|--------------------------|-------------------------------------------------------------------|-------------------------------------|------------------------------------|
|   |                          |                                                                   |                                     |                                    |
|   |                          |                                                                   |                                     | 6,633,195                          |

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

You **must** complete this part.

Did you receive dependent care benefits?

**No** —————> Complete only Part II below.**Yes** —————> Complete Part III on the back next.**Caution.** If the care was provided in your home, you may owe employment taxes. If you do, you must use Form 1040. See **Schedule H** and its instructions for details.**Part II****Credit for child and dependent care expenses****2** Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

| (a) Qualifying person's name |      | (b) Qualifying person's social security number | (c) Qualified expenses you incurred and paid in 2006 for the person listed in column (a) |
|------------------------------|------|------------------------------------------------|------------------------------------------------------------------------------------------|
| First                        | Last |                                                |                                                                                          |
|                              |      |                                                | 5,056,896                                                                                |
|                              |      |                                                | 1,316,594                                                                                |

**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 27.

3 5,321,763

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

4 60,031,057

**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 12,642,243

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

6 5,281,024

**7** Enter the amount from Form 1040A, line 22. 7**8** Enter on line 8 the decimal amount shown below that applies to the amount on line 7.

If line 7 is:

| Over | But not over | Decimal amount is |
|------|--------------|-------------------|
|------|--------------|-------------------|

|               |     |
|---------------|-----|
| \$0—15,000    | .35 |
| 15,000—17,000 | .34 |
| 17,000—19,000 | .33 |
| 19,000—21,000 | .32 |
| 21,000—23,000 | .31 |
| 23,000—25,000 | .30 |
| 25,000—27,000 | .29 |
| 27,000—29,000 | .28 |

If line 7 is:

| Over | But not over | Decimal amount is |
|------|--------------|-------------------|
|------|--------------|-------------------|

|                 |     |
|-----------------|-----|
| \$29,000—31,000 | .27 |
| 31,000—33,000   | .26 |
| 33,000—35,000   | .25 |
| 35,000—37,000   | .24 |
| 37,000—39,000   | .23 |
| 39,000—41,000   | .22 |
| 41,000—43,000   | .21 |
| 43,000—No limit | .20 |

8 × .

**9** Multiply **line 6** by the decimal amount on line 8. If you paid 2005 expenses in 2006, see the instructions.

9 current yr. - 1,389,344

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

10

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

11 Total credit - 1,036,440

**Part III****Dependent care benefits**

|                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                     |      |            |
|---------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|------------|
| <b>12</b>                                                                 | Enter the total amount of <b>dependent care benefits</b> you received for 2006. This amount should be shown in box 10 of your Form(s) W-2. <b>Do not</b> include amounts that were reported to you as wages in box 1 of Form(s) W-2.                                                                                                                                                                | 12   | 238,868    |
| <b>13</b>                                                                 | Enter the amount, if any, you carried over from 2005 and used in 2006 during the grace period. See the instructions.                                                                                                                                                                                                                                                                                | 13   |            |
| <b>14</b>                                                                 | Enter the amount, if any, you forfeited or carried forward to 2007. See the instructions.                                                                                                                                                                                                                                                                                                           | 14 ( | )          |
| <b>15</b>                                                                 | Combine lines 12 through 14. See the instructions.                                                                                                                                                                                                                                                                                                                                                  | 15   |            |
| <b>16</b>                                                                 | Enter the total amount of <b>qualified expenses</b> incurred in 2006 for the care of the qualifying person(s).                                                                                                                                                                                                                                                                                      | 16   | 449,062    |
| <b>17</b>                                                                 | Enter the <b>smaller</b> of line 15 or 16.                                                                                                                                                                                                                                                                                                                                                          | 17   |            |
| <b>18</b>                                                                 | Enter your <b>earned income</b> . See the instructions.                                                                                                                                                                                                                                                                                                                                             | 18   | 60,031,057 |
| <b>19</b>                                                                 | Enter the amount shown below that applies to you.<br><ul style="list-style-type: none"> <li>• If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5).</li> <li>• If married filing separately, see the instructions for the amount to enter.</li> <li>• All others, enter the amount from line 18.</li> </ul> | 19   | 12,642,243 |
| <b>20</b>                                                                 | Enter the <b>smallest</b> of line 17, 18, or 19.                                                                                                                                                                                                                                                                                                                                                    | 20   |            |
| <b>21</b>                                                                 | <b>Excluded benefits.</b> Enter here the <b>smaller</b> of the following:<br><ul style="list-style-type: none"> <li>• The amount from line 20, or</li> <li>• \$5,000 (\$2,500 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 19).</li> </ul>                                                                                                | 21   | 195,069    |
| <b>22</b>                                                                 | <b>Taxable benefits.</b> Subtract line 21 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB."                                                                                                                                                                                                                                           | 22   | 21,202     |
| To claim the child and dependent care credit, complete lines 23–27 below. |                                                                                                                                                                                                                                                                                                                                                                                                     |      |            |
| <b>23</b>                                                                 | Enter \$3,000 (\$6,000 if two or more qualifying persons).                                                                                                                                                                                                                                                                                                                                          | 23   |            |
| <b>24</b>                                                                 | Enter the amount from line 21.                                                                                                                                                                                                                                                                                                                                                                      | 24   | 195,069    |
| <b>25</b>                                                                 | Subtract line 24 from line 23. If zero or less, <b>stop</b> . You cannot take the credit. <b>Exception.</b> If you paid 2005 expenses in 2006, see the instructions for line 9.                                                                                                                                                                                                                     | 25   |            |
| <b>26</b>                                                                 | Complete line 2 on the front of this schedule. <b>Do not</b> include in column (c) any benefits shown on line 21 above. Then, add the amounts in column (c) and enter the total here.                                                                                                                                                                                                               | 26   |            |
| <b>27</b>                                                                 | Enter the <b>smaller</b> of line 25 or 26. Also, enter this amount on line 3 on the front of this schedule and complete lines 4–11.                                                                                                                                                                                                                                                                 | 27   | 5,321,763  |

## AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

**Schedule 3**  
**(Form 1040A)**

Department of the Treasury—Internal Revenue Service

**Credit for the Elderly or the Disabled**  
**for Form 1040A Filers**(99) **2006**

OMB No. 1545-0074

Name(s) shown on Form 1040A

Total Forms Filed = 213,818

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2006:

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

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



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

**Part I****If your filing status is:****And by the end of 2006:****Check only one box:****Check the box for your filing status and age**Single,  
Head of household, or  
Qualifying widow(er)**1** You were 65 or older . . . . . **1** ☐**2** You were under 65 and you retired on permanent and total disability . . . . . **2** ☐**3** Both spouses were 65 or older . . . . . **3** ☐**4** Both spouses were under 65, but only one spouse retired on permanent and total disability . . . . . **4** ☐**5** Both spouses were under 65, and both retired on permanent and total disability . . . . . **5** ☐

Married filing jointly

**6** One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability . . . . . **6** ☐**7** One spouse was 65 or older, and the other spouse was under 65 and **not** retired on permanent and total disability . . . . . **7** ☐

Married filing separately

**8** You were 65 or older and you lived apart from your spouse for all of 2006 . . . . . **8** ☐**9** You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2006 . . . . . **9** ☐**Did you check box 1, 3, 7, or 8?****Yes** —————> Skip Part II and complete Part III on the back.**No** —————> Complete Parts II and III.**Part II****Statement of permanent and total disability**Complete this part **only** if you checked box 2, 4, 5, 6, or 9 above.**If: 1** You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement, **and****2** Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2006, check this box . . . . . **2** ☐

• If you checked this box, you do not have to get another statement for 2006.

• 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**

|           |                                    |               |    |  |
|-----------|------------------------------------|---------------|----|--|
| <b>10</b> | <b>If you checked (in Part I):</b> | <b>Enter:</b> |    |  |
|           | Box 1, 2, 4, or 7 . . . . .        | \$5,000       |    |  |
|           | Box 3, 5, or 6 . . . . .           | \$7,500       |    |  |
|           | Box 8 or 9 . . . . .               | \$3,750       | 10 |  |

|                                                      |                   |                                                             |
|------------------------------------------------------|-------------------|-------------------------------------------------------------|
| <b>Did you check box 2, 4, 5, 6, or 9 in Part I?</b> | <b>Yes</b> —————> | You <b>must</b> complete line 11.                           |
|                                                      | <b>No</b> —————>  | Enter the amount from line 10 on line 12 and go to line 13. |

|           |                                                                                                                                                                                                                                                                                                                                                 |  |    |   |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|----|---|
| <b>11</b> | <b>If you checked (in Part I):</b>                                                                                                                                                                                                                                                                                                              |  |    |   |
|           | <ul style="list-style-type: none"> <li>• Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.</li> <li>• Box 2, 4, or 9, enter your taxable disability income.</li> <li>• Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.</li> </ul> |  |    |   |
|           | <div style="border: 1px solid black; padding: 2px; display: inline-block;"><b>TIP</b></div> For more details on what to include on line 11, see the instructions.                                                                                                                                                                               |  | 11 | * |

|           |                                                                                                                              |    |         |  |
|-----------|------------------------------------------------------------------------------------------------------------------------------|----|---------|--|
| <b>12</b> | If you completed line 11, enter the <b>smaller</b> of line 10 or line 11; <b>all others</b> , enter the amount from line 10. | 12 | 638,205 |  |
|-----------|------------------------------------------------------------------------------------------------------------------------------|----|---------|--|

|           |                                                                                                                                                                                                                                                           |     |         |  |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|---------|--|
| <b>13</b> | Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2006.                                                                                                                       |     |         |  |
|           | <b>a</b> Nontaxable part of social security benefits and<br>Nontaxable part of railroad retirement benefits treated as social security (see the instructions).                                                                                            | 13a | 182,831 |  |
|           | <b>b</b> Nontaxable veterans' pensions and<br>Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see the instructions).                                                                     | 13b | *       |  |
|           | <b>c</b> Add lines 13a and 13b. (Even though these income items are not taxable, they <b>must</b> be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c. | 13c | 187,444 |  |

|           |                                            |    |  |  |
|-----------|--------------------------------------------|----|--|--|
| <b>14</b> | Enter the amount from Form 1040A, line 22. | 14 |  |  |
|-----------|--------------------------------------------|----|--|--|

|           |                                    |               |    |  |
|-----------|------------------------------------|---------------|----|--|
| <b>15</b> | <b>If you checked (in Part I):</b> | <b>Enter:</b> |    |  |
|           | Box 1 or 2 . . . . .               | \$7,500       |    |  |
|           | Box 3, 4, 5, 6, or 7 . . . . .     | \$10,000      |    |  |
|           | Box 8 or 9 . . . . .               | \$5,000       | 15 |  |

|           |                                                            |    |         |  |
|-----------|------------------------------------------------------------|----|---------|--|
| <b>16</b> | Subtract line 15 from line 14. If zero or less, enter -0-. | 16 | 529,074 |  |
|-----------|------------------------------------------------------------|----|---------|--|

|           |                            |    |         |  |
|-----------|----------------------------|----|---------|--|
| <b>17</b> | Enter one-half of line 16. | 17 | 264,558 |  |
|-----------|----------------------------|----|---------|--|

|           |                       |    |         |  |
|-----------|-----------------------|----|---------|--|
| <b>18</b> | Add lines 13c and 17. | 18 | 452,002 |  |
|-----------|-----------------------|----|---------|--|

|           |                                                                                                                            |    |         |  |
|-----------|----------------------------------------------------------------------------------------------------------------------------|----|---------|--|
| <b>19</b> | Subtract line 18 from line 12. If zero or less, <b>stop</b> ; you <b>cannot</b> take the credit. Otherwise, go to line 20. | 19 | 307,322 |  |
|-----------|----------------------------------------------------------------------------------------------------------------------------|----|---------|--|

|           |                                |    |  |  |
|-----------|--------------------------------|----|--|--|
| <b>20</b> | Multiply line 19 by 15% (.15). | 20 |  |  |
|-----------|--------------------------------|----|--|--|

|           |                                                                                     |    |  |  |
|-----------|-------------------------------------------------------------------------------------|----|--|--|
| <b>21</b> | Enter the amount from Form 1040A, line 28, minus any amount on Form 1040A, line 29. | 21 |  |  |
|-----------|-------------------------------------------------------------------------------------|----|--|--|

|           |                                                                                                                                |    |       |  |
|-----------|--------------------------------------------------------------------------------------------------------------------------------|----|-------|--|
| <b>22</b> | <b>Credit for the elderly or the disabled.</b> Enter the <b>smaller</b> of line 20 or line 21 here and on Form 1040A, line 30. | 22 | 9,160 |  |
|-----------|--------------------------------------------------------------------------------------------------------------------------------|----|-------|--|

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

**SCHEDULES A&B****(Form 1040)****Schedule A—Itemized Deductions****(Schedule B is on back)**

OMB No. 1545-0074

**2006**Attachment  
Sequence No. **07**Department of the Treasury  
Internal Revenue Service (99)▶ **Attach to Form 1040.**▶ **See Instructions for Schedules A&B (Form 1040).**

Name(s) shown on Form 1040

Your social security number

Total scheduled filed = 49,633,233

|                                                            |                                                                                                                                                                                           |    |             |               |  |
|------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-------------|---------------|--|
| <b>Medical and Dental Expenses</b>                         | <b>Caution.</b> Do not include expenses reimbursed or paid by others.                                                                                                                     |    |             |               |  |
| 1                                                          | Medical and dental expenses (see page A-1)                                                                                                                                                | 1  | 110,362,922 |               |  |
| 2                                                          | Enter amount from Form 1040, line 38 <b>2</b>                                                                                                                                             |    |             |               |  |
| 3                                                          | Multiply line 2 by 7.5% (.075)                                                                                                                                                            | 3  | 39,659,600  |               |  |
| 4                                                          | Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-                                                                                                                     | 4  |             | 70,704,272    |  |
| <b>Taxes You Paid</b>                                      | 5 State and local income taxes                                                                                                                                                            | 5  | 265,306,032 |               |  |
| (See page A-3.)                                            | 6 Real estate taxes (see page A-3)                                                                                                                                                        | 6  | 156,384,349 |               |  |
|                                                            | 7 Personal property taxes                                                                                                                                                                 | 7  | 8,958,052   |               |  |
|                                                            | 8 Other taxes. List type and amount ▶                                                                                                                                                     | 8  | 2,125,666   |               |  |
|                                                            | 9 Add lines 5 through 8                                                                                                                                                                   | 9  |             | 432,774,100   |  |
| <b>Interest You Paid</b>                                   | 10 Home mortgage interest and points reported to you on Form 1098                                                                                                                         | 10 | 437,057,932 |               |  |
| (See page A-3.)                                            | 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-3 and show that person's name, identifying no., and address ▶ | 11 | 6,093,762   |               |  |
| <b>Note.</b> Personal interest is not deductible.          | 12 Points not reported to you on Form 1098. See page A-4 for special rules                                                                                                                | 12 | 2,591,861   |               |  |
|                                                            | 13 Investment interest. Attach Form 4952 if required. (See page A-4.)                                                                                                                     | 13 | 24,731,289  |               |  |
|                                                            | 14 Add lines 10 through 13                                                                                                                                                                | 14 |             | 470,474,844   |  |
| <b>Gifts to Charity</b>                                    | 15 Gifts by cash or check. If you made any gift of \$250 or more, see page A-5                                                                                                            | 15 | 144,223,015 |               |  |
| If you made a gift and got a benefit for it, see page A-4. | 16 Other than by cash or check. If any gift of \$250 or more, see page A-5. You <b>must</b> attach Form 8283 if over \$500                                                                | 16 | 52,631,443  |               |  |
|                                                            | 17 Carryover from prior year                                                                                                                                                              | 17 | 25,122,432  |               |  |
|                                                            | 18 Add lines 15 through 17                                                                                                                                                                | 18 |             | 186,646,644   |  |
| <b>Casualty and Theft Losses</b>                           | 19 Casualty or theft loss(es). Attach Form 4684. (See page A-6.)                                                                                                                          | 19 |             | 5,135,555     |  |
| <b>Job Expenses and Certain Miscellaneous Deductions</b>   | 20 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-6.) ▶                                                  | 20 | 75,600,830  |               |  |
| (See page A-6.)                                            | 21 Tax preparation fees                                                                                                                                                                   | 21 | 5,758,548   |               |  |
|                                                            | 22 Other expenses—investment, safe deposit box, etc. List type and amount ▶                                                                                                               | 22 | 29,472,844  |               |  |
|                                                            | 23 Add lines 20 through 22                                                                                                                                                                | 23 | 110,832,221 |               |  |
|                                                            | 24 Enter amount from Form 1040, line 38 <b>24</b>                                                                                                                                         | 24 |             |               |  |
|                                                            | 25 Multiply line 24 by 2% (.02)                                                                                                                                                           | 25 | 71,010,441  |               |  |
|                                                            | 26 Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-                                                                                                              | 26 |             | 76,666,241    |  |
| <b>Other Miscellaneous Deductions</b>                      | 27 Other—from list on page A-7. List type and amount ▶                                                                                                                                    |    |             |               |  |
|                                                            | Gambling loss deduction = 19,100,144 Other than gambling ded. = 2,525,301                                                                                                                 |    |             |               |  |
|                                                            | Property income, casualty & theft deduction = 362,431                                                                                                                                     | 27 |             | 21,987,875    |  |
| <b>Total Itemized Deductions</b>                           | 28 Is Form 1040, line 38, over \$150,500 (over \$75,250 if married filing separately)?                                                                                                    |    |             |               |  |
|                                                            | <input type="checkbox"/> <b>No.</b> Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 40.         |    |             |               |  |
|                                                            | <input type="checkbox"/> <b>Yes.</b> Your deduction may be limited. See page A-7 for the amount to enter.                                                                                 |    |             |               |  |
|                                                            | 29 If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/>                                                         |    |             |               |  |
|                                                            |                                                                                                                                                                                           | 28 |             | 1,229,237,288 |  |

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 11330X

Schedule A (Form 1040) 2006

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

Your social security number

Total Schedules Filed = 25,836,657

Filed Electronically = 10,793,887

**Schedule B—Interest and Ordinary Dividends**Attachment  
Sequence No. 08**Part I  
Interest**(See page B-1  
and the  
instructions for  
Form 1040,  
line 8a.)**Note.** If you  
received a Form  
1099-INT, Form  
1099-OID, or  
substitute  
statement from  
a brokerage firm,  
list the firm's  
name as the  
payer and enter  
the total interest  
shown on that  
form.

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

Of the total schedules filed, F1040 = 23,512,348  
F1040A = 2,324,309The component parts of line 2 are as follows:  
F1040 = 202,913,804 F1040A = 9,879,636

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

**Note.** If line 4 is over \$1,500, you must complete Part III.**Part II  
Ordinary  
Dividends**(See page B-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.

- 5**
- List name of payer ►

The component parts of line 6 are as follows:  
F1040 = 192,938,992 F1040A = 1,937,481

- 6**
- Add the amounts on line 5. Enter the total here and on Form 1040, line 9a . ►

**Note.** If line 6 is over \$1,500, you must complete Part III.**Part III  
Foreign  
Accounts  
and Trusts**(See  
page B-2.)You must complete this part if you **(a)** had over \$1,500 of taxable interest or ordinary dividends; or **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

- 7a**
- At any time during 2006, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1. . . . .
- 
- b**
- If "Yes," enter the name of the foreign country ► . . . . .
- 
- 8**
- During 2006, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2 . . . . .

Yes No

**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, 1040NR, or 1041. ► See Instructions for Schedule C (Form 1040).

OMB No. 1545-0074

**2006**Attachment  
Sequence No. **09**

Name of proprietor

Total Schedules Filed = 22,076,125

Includes 4,027,891 Schedule C-EZ's

Social security number (SSN)

**A** Principal business or profession, including product or service (see page C-2 of the instructions)**B** Enter code from pages C-8, 9, & 10**C** Business name. If no separate business name, leave blank.**D** Employer ID number (EIN), if any**E** Business address (including suite or room no.) ►

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

**F** Accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►**G** Did you "materially participate" in the operation of this business during 2006? If "No," see page C-3 for limit on losses ☐ Yes ☐ No**H** If you started or acquired this business during 2006, check here ☐**Part I Income**

|                                                                                                                                                                                                                  |          |               |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|---------------|--|
| <b>1</b> Gross receipts or sales. <b>Caution.</b> If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here <input type="checkbox"/> | <b>1</b> | 1,300,090,323 |  |
| <b>2</b> Returns and allowances                                                                                                                                                                                  | <b>2</b> | 4,347,064     |  |
| <b>3</b> Subtract line 2 from line 1                                                                                                                                                                             | <b>3</b> | 1,295,743,259 |  |
| <b>4</b> Cost of goods sold (from line 42 on page 2)                                                                                                                                                             | <b>4</b> | 446,661,854   |  |
| <b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3.                                                                                                                                                       | <b>5</b> | 849,081,405   |  |
| <b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see page C-3).                                                                                                         | <b>6</b> | 23,092,739    |  |
| <b>7</b> <b>Gross income.</b> Add lines 5 and 6                                                                                                                                                                  | <b>7</b> | 872,174,144   |  |

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

|                                                                                                                                                                                                                                  |            |             |  |                                                            |            |             |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-------------|--|------------------------------------------------------------|------------|-------------|--|
| <b>8</b> Advertising                                                                                                                                                                                                             | <b>8</b>   | 15,292,528  |  | <b>18</b> Office expense                                   | <b>18</b>  | 13,067,028  |  |
| <b>9</b> Car and truck expenses (see page C-4)                                                                                                                                                                                   | <b>9</b>   | 75,513,553  |  | <b>19</b> Pension and profit-sharing plans                 | <b>19</b>  | 1,261,935   |  |
| <b>10</b> Commissions and fees                                                                                                                                                                                                   | <b>10</b>  | 15,578,803  |  | <b>20</b> Rent or lease (see page C-5):                    | <b>20a</b> | 9,323,523   |  |
| <b>11</b> Contract labor (see page C-4)                                                                                                                                                                                          | <b>11</b>  | 34,682,027  |  | <b>a</b> Vehicles, machinery, and equipment                | <b>20b</b> | 31,212,124  |  |
| <b>12</b> Depletion                                                                                                                                                                                                              | <b>12</b>  | 1,058,233   |  | <b>b</b> Other business property                           | <b>21</b>  | 15,749,512  |  |
| <b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)                                                                                                                               | <b>13</b>  | 38,924,071  |  | <b>21</b> Repairs and maintenance                          | <b>22</b>  | 32,235,613  |  |
| <b>14</b> Employee benefit programs (other than on line 19)                                                                                                                                                                      | <b>14</b>  | 2,875,854   |  | <b>22</b> Supplies (not included in Part III)              | <b>23</b>  | 17,650,616  |  |
| <b>15</b> Insurance (other than health)                                                                                                                                                                                          | <b>15</b>  | 19,042,606  |  | <b>23</b> Taxes and licenses                               | <b>24</b>  | 11,862,078  |  |
| <b>16</b> Interest:                                                                                                                                                                                                              |            |             |  | <b>24</b> Travel, meals, and entertainment:                | <b>24a</b> | 11,862,078  |  |
| <b>a</b> Mortgage (paid to banks, etc.)                                                                                                                                                                                          | <b>16a</b> | 6,289,256   |  | <b>a</b> Travel                                            | <b>24b</b> | 7,308,792   |  |
| <b>b</b> Other                                                                                                                                                                                                                   | <b>16b</b> | 7,112,165   |  | <b>b</b> Deductible meals and entertainment (see page C-6) | <b>25</b>  | 23,836,617  |  |
| <b>17</b> Legal and professional services                                                                                                                                                                                        | <b>17</b>  | 10,129,004  |  | <b>25</b> Utilities                                        | <b>26</b>  | 77,046,866  |  |
|                                                                                                                                                                                                                                  |            |             |  | <b>26</b> Wages (less employment credits)                  | <b>27</b>  | 110,660,352 |  |
|                                                                                                                                                                                                                                  |            |             |  | <b>27</b> Other expenses (from line 48 on page 2)          |            |             |  |
| <b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27 in columns                                                                                                                      | <b>28</b>  | 581,307,776 |  |                                                            |            |             |  |
| <b>29</b> Tentative profit (loss). Subtract line 28 from line 7                                                                                                                                                                  | <b>29</b>  | 290,866,129 |  |                                                            |            |             |  |
| <b>30</b> Expenses for business use of your home. Attach <b>Form 8829</b>                                                                                                                                                        | <b>30</b>  | 10,109,773  |  |                                                            |            |             |  |
| <b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29.                                                                                                                                                            | <b>31</b>  | 281,527,260 |  |                                                            |            |             |  |
| • If a profit, enter on both <b>Form 1040, line 12</b> , and <b>Schedule SE, line 2</b> , or on <b>Form 1040NR, line 13</b> (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.                 |            |             |  |                                                            |            |             |  |
| • If a loss, you <b>must</b> go to line 32.                                                                                                                                                                                      |            |             |  |                                                            |            |             |  |
| <b>32</b> 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 both <b>Form 1040, line 12</b> , and <b>Schedule SE, line 2</b> , or on <b>Form 1040NR, line 13</b> (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. |            |             |  |                                                            |            |             |  |
| • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.                                                                                                                                        |            |             |  |                                                            |            |             |  |

**32a** ☐ All investment is at risk.  
**32b** ☐ Some investment is not at risk.



AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

**SCHEDULE C-EZ**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Net Profit From Business**

(Sole Proprietorship)

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

OMB No. 1545-0074

**2006**Attachment  
Sequence No. **09A**

Name of proprietor

Social security number (SSN)

Total Forms Filed = 4,027,891 Information tabulated with the Sch. C's

**Part I** General Information

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

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

**And You:**

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

**A** Principal business or profession, including product or service**B** Enter code from pages C-8, 9, & 10**C** Business name. If no separate business name, leave blank.**D** Employer ID number (EIN), if any**E** Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.

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

**Part II** Figure Your Net Profit

- 1 Gross receipts. Caution.** If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see **Statutory Employees** in the instructions for Schedule C, line 1, on page C-3 and check here ☐ **1**
- 2 Total expenses** (see instructions). If more than \$5,000, you **must** use Schedule C. **2**
- 3 Net profit.** Subtract line 2 from line 1. If less than zero, you **must** use Schedule C. Enter on both **Form 1040, line 12**, and **Schedule SE, line 2**, or on **Form 1040NR, line 13**. (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.**4** When did you place your vehicle in service for business purposes? (month, day, year) ► \_\_\_\_/\_\_\_\_/\_\_\_\_.**5** Of the total number of miles you drove your vehicle during 2006, enter the number of miles you used your vehicle for:**a** Business ..... **b** Commuting (see instructions) ..... **c** Other .....**6** Do you (or your spouse) have another vehicle available for personal use? . . . . . ☐ **Yes** ☐ **No****7** Was your vehicle available for personal use during off-duty hours? . . . . . ☐ **Yes** ☐ **No****8a** Do you have evidence to support your deduction? . . . . . ☐ **Yes** ☐ **No****b** If "Yes," is the evidence written? . . . . . ☐ **Yes** ☐ **No**

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

▶ Attach to Form 1040 or Form 1040NR. ▶ See Instructions for Schedule D (Form 1040).

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

OMB No. 1545-0074

**2006**Attachment  
Sequence No. **12**

Name(s) shown on return

Your social security number

Total Schedules Filed = 22,743,370 Total sales reported with Form 1099 = 4,223,580,787

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

| (a) Description of property<br>(Example: 100 sh. XYZ Co.)                                                                                                                        | (b) Date<br>acquired<br>(Mo., day, yr.) | (c) Date sold<br>(Mo., day, yr.) | (d) Sales price<br>(see page D-6 of<br>the instructions) | (e) Cost or other basis<br>(see page D-7 of<br>the instructions) | (f) Gain or (loss)<br>Subtract (e) from (d) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|----------------------------------|----------------------------------------------------------|------------------------------------------------------------------|---------------------------------------------|
| <b>1</b>                                                                                                                                                                         |                                         |                                  |                                                          |                                                                  |                                             |
|                                                                                                                                                                                  |                                         |                                  |                                                          |                                                                  |                                             |
|                                                                                                                                                                                  |                                         |                                  |                                                          |                                                                  |                                             |
|                                                                                                                                                                                  |                                         |                                  |                                                          |                                                                  |                                             |
|                                                                                                                                                                                  |                                         |                                  |                                                          |                                                                  |                                             |
| <b>2</b> Enter your short-term totals, if any, from Schedule D-1,<br>line 2 . . . . .                                                                                            |                                         |                                  | <b>2</b>                                                 |                                                                  | 6,397,788                                   |
| <b>3</b> <b>Total short-term sales price amounts.</b> Add lines 1 and 2 in<br>column (d) . . . . .                                                                               |                                         |                                  | <b>3</b> 2,738,770,939                                   |                                                                  |                                             |
| <b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824                                                                            |                                         |                                  |                                                          | <b>4</b>                                                         | 3,323,386                                   |
| <b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from<br>Schedule(s) K-1 . . . . .                                                  |                                         |                                  |                                                          | <b>5</b>                                                         | 17,873,014                                  |
| <b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 10 of your <b>Capital Loss<br/>Carryover Worksheet</b> on page D-7 of the instructions . . . . . |                                         |                                  |                                                          | <b>6</b>                                                         | (105,089,820 )                              |
| <b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1 through 6 in column (f) . . . . .                                                                         |                                         |                                  |                                                          | <b>7</b>                                                         | -77,494,418                                 |

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

Short term non-ded. loss = \*

| (a) Description of property<br>(Example: 100 sh. XYZ Co.)                                                                                                                        | (b) Date<br>acquired<br>(Mo., day, yr.) | (c) Date sold<br>(Mo., day, yr.) | (d) Sales price<br>(see page D-6 of<br>the instructions) | (e) Cost or other basis<br>(see page D-7 of<br>the instructions) | (f) Gain or (loss)<br>Subtract (e) from (d) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|----------------------------------|----------------------------------------------------------|------------------------------------------------------------------|---------------------------------------------|
| <b>8</b>                                                                                                                                                                         |                                         |                                  |                                                          |                                                                  |                                             |
|                                                                                                                                                                                  |                                         |                                  |                                                          |                                                                  |                                             |
|                                                                                                                                                                                  |                                         |                                  |                                                          |                                                                  |                                             |
|                                                                                                                                                                                  |                                         |                                  |                                                          |                                                                  |                                             |
|                                                                                                                                                                                  |                                         |                                  |                                                          |                                                                  |                                             |
| <b>9</b> Enter your long-term totals, if any, from Schedule D-1,<br>line 9 . . . . .                                                                                             |                                         |                                  | <b>9</b>                                                 |                                                                  | 288,035,257                                 |
| <b>10</b> <b>Total long-term sales price amounts.</b> Add lines 8 and 9 in<br>column (d) . . . . .                                                                               |                                         |                                  | <b>10</b> 1,484,809,848                                  |                                                                  |                                             |
| <b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or<br>(loss) from Forms 4684, 6781, and 8824 . . . . .                        |                                         |                                  |                                                          | <b>11</b>                                                        | 232,285,931                                 |
| <b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from<br>Schedule(s) K-1 . . . . .                                                  |                                         |                                  |                                                          | <b>12</b>                                                        | 185,415,943                                 |
| <b>13</b> Capital gain distributions. See page D-2 of the instructions . . . . .                                                                                                 |                                         |                                  |                                                          | <b>13</b>                                                        | 51,000,528                                  |
| <b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 15 of your <b>Capital Loss<br/>Carryover Worksheet</b> on page D-7 of the instructions . . . . . |                                         |                                  |                                                          | <b>14</b>                                                        | (201,030,762 )                              |
| <b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8 through 14 in column (f). Then go to<br>Part III on the back . . . . . Long term non-ded. loss = *        |                                         |                                  |                                                          | <b>15</b>                                                        | 555,719,833                                 |

For Paperwork Reduction Act Notice, see Form 1040 or Form 1040NR instructions.

Cat. No. 11338H

Schedule D (Form 1040) 2006

\* Entry for this line is greater than zero, but too small to report

**Part III Summary**

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |           |             |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-------------|--|
| <b>16</b> 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, or Form 1040NR, line 14. Then go to line 17 below . . . . .                                                                                                                                                                                                                                                                                                                                                                                             | <b>16</b> | 478,225,415 |  |
| <b>17</b> Are lines 15 and 16 <b>both</b> gains?<br><input type="checkbox"/> <b>Yes.</b> Go to line 18.<br><input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.                                                                                                                                                                                                                                                                                                                                                                                                                                        |           |             |  |
| <b>18</b> Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> on page D-8 of the instructions . . . . . ►                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>18</b> | 3,351,630   |  |
| <b>19</b> Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> on page D-9 of the instructions . . . . . ►                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>19</b> | 25,018,082  |  |
| <b>20</b> Are lines 18 and 19 <b>both</b> zero or blank?<br><input type="checkbox"/> <b>Yes.</b> Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> on page 38 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR). <b>Do not</b> complete lines 21 and 22 below.<br><input type="checkbox"/> <b>No.</b> Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the <b>Schedule D Tax Worksheet</b> on page D-10 of the instructions. <b>Do not</b> complete lines 21 and 22 below. |           |             |  |
| <b>21</b> If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the <b>smaller</b> of:<br><br><div style="display: flex; align-items: center;"> <ul style="list-style-type: none"> <li>• The loss on line 16 or</li> <li>• (\$3,000), or if married filing separately, (\$1,500)</li> </ul> <div style="font-size: 3em; margin: 0 10px;">}</div> <div style="flex-grow: 1; border-bottom: 1px solid black; position: relative;"> <div style="position: absolute; right: -20px; top: 0; bottom: 0;">. . . . .</div> </div> </div>                                                                    | <b>21</b> | ( )         |  |
| <b>Note.</b> When figuring which amount is smaller, treat both amounts as positive numbers.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |           |             |  |
| <b>22</b> Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?<br><input type="checkbox"/> <b>Yes.</b> Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> on page 38 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR).<br><input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 or Form 1040NR.                                                                                                                                                                    |           |             |  |

**SCHEDULE E**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)**Supplemental Income and Loss**(From rental real estate, royalties, partnerships,  
S corporations, estates, trusts, REMICs, etc.)

OMB No. 1545-0074

**2006**Attachment  
Sequence No. **13**

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

Name(s) shown on return

Total Forms Filed = 17,306,790

Your social security number

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

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

| Income:                                                                                                                                                                                                                                                                                                                          | Properties    |             |                                                       |                            | Totals       |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|-------------|-------------------------------------------------------|----------------------------|--------------|--|
|                                                                                                                                                                                                                                                                                                                                  | A             | B           | C                                                     | (Add columns A, B, and C.) |              |  |
| <b>3</b> Rents received . . . . .                                                                                                                                                                                                                                                                                                | <b>3</b> RENT |             |                                                       | <b>3</b>                   | 234,069,579  |  |
| <b>4</b> Royalties received . . . . .                                                                                                                                                                                                                                                                                            | <b>4</b>      | ROYALTY     |                                                       | <b>4</b>                   | 22,848,212   |  |
| <b>Expenses:</b>                                                                                                                                                                                                                                                                                                                 |               |             |                                                       |                            |              |  |
| <b>5</b> Advertising . . . . .                                                                                                                                                                                                                                                                                                   | <b>5</b>      |             |                                                       |                            |              |  |
| <b>6</b> Auto and travel (see page E-4).                                                                                                                                                                                                                                                                                         | <b>6</b>      |             |                                                       |                            |              |  |
| <b>7</b> Cleaning and maintenance . .                                                                                                                                                                                                                                                                                            | <b>7</b>      |             |                                                       |                            |              |  |
| <b>8</b> Commissions . . . . .                                                                                                                                                                                                                                                                                                   | <b>8</b>      |             |                                                       |                            |              |  |
| <b>9</b> Insurance . . . . .                                                                                                                                                                                                                                                                                                     | <b>9</b>      |             |                                                       |                            |              |  |
| <b>10</b> Legal and other professional fees                                                                                                                                                                                                                                                                                      | <b>10</b>     |             |                                                       |                            |              |  |
| <b>11</b> Management fees . . . . .                                                                                                                                                                                                                                                                                              | <b>11</b>     |             |                                                       |                            |              |  |
| <b>12</b> Mortgage interest paid to banks, etc. (see page E-4) . . . . .                                                                                                                                                                                                                                                         | <b>12</b>     |             |                                                       | <b>12</b>                  | 69,927,494   |  |
| <b>13</b> Other interest . . . . .                                                                                                                                                                                                                                                                                               | <b>13</b>     |             | 6,177,827                                             |                            |              |  |
| <b>14</b> Repairs . . . . .                                                                                                                                                                                                                                                                                                      | <b>14</b>     | 12,663,593  | 3,534,445                                             |                            |              |  |
| <b>15</b> Supplies . . . . .                                                                                                                                                                                                                                                                                                     | <b>15</b>     |             |                                                       |                            |              |  |
| <b>16</b> Taxes . . . . .                                                                                                                                                                                                                                                                                                        | <b>16</b>     |             |                                                       |                            |              |  |
| <b>17</b> Utilities . . . . .                                                                                                                                                                                                                                                                                                    | <b>17</b>     |             |                                                       |                            |              |  |
| <b>18</b> Other (list) ▶ .....                                                                                                                                                                                                                                                                                                   | <b>18</b>     |             |                                                       |                            |              |  |
|                                                                                                                                                                                                                                                                                                                                  |               |             |                                                       |                            |              |  |
|                                                                                                                                                                                                                                                                                                                                  |               |             |                                                       |                            |              |  |
| <b>19</b> Add lines 5 through 18 . . .                                                                                                                                                                                                                                                                                           | <b>19</b>     | 192,319,612 | 3,423,890                                             | <b>19</b>                  |              |  |
| <b>20</b> Depreciation expense or depletion (see page E-4) . . . . .                                                                                                                                                                                                                                                             | <b>20</b>     | 52,398,831  | 2,383,526                                             | <b>20</b>                  |              |  |
| <b>21</b> Total expenses. Add lines 19 and 20                                                                                                                                                                                                                                                                                    | <b>21</b>     |             |                                                       |                            |              |  |
| <b>22</b> 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 <b>Form 6198</b> . .                                                                                                  | <b>22</b>     | -10,648,863 | 17,040,795                                            |                            |              |  |
| <b>23</b> Deductible rental real estate loss. <b>Caution.</b> Your rental real estate loss on line 22 may be limited. See page E-5 to find out if you must file <b>Form 8582</b> . Real estate professionals must complete line 43 on page 2 . . . . .                                                                           | <b>23</b>     |             | nondeductible rental loss<br>suspended loss carryover |                            |              |  |
|                                                                                                                                                                                                                                                                                                                                  |               |             |                                                       |                            |              |  |
|                                                                                                                                                                                                                                                                                                                                  |               |             |                                                       |                            |              |  |
|                                                                                                                                                                                                                                                                                                                                  |               |             |                                                       |                            |              |  |
| <b>24</b> <b>Income.</b> Add positive amounts shown on line 22. <b>Do not</b> include any losses . . . . .                                                                                                                                                                                                                       | <b>24</b>     |             |                                                       |                            | 79,570,209   |  |
| <b>25</b> <b>Losses.</b> Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here                                                                                                                                                                                                     | <b>25</b>     |             |                                                       |                            | (59,174,928) |  |
| <b>26</b> <b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 | <b>26</b>     |             |                                                       |                            | 20,395,281   |  |

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

Your social security number

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

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

| <b>28</b> | (a) Name | (b) Enter <b>P</b> for partnership; <b>S</b> for S corporation | (c) Check if foreign partnership | (d) Employer identification number | (e) Check if any amount is not at risk |
|-----------|----------|----------------------------------------------------------------|----------------------------------|------------------------------------|----------------------------------------|
| <b>A</b>  |          |                                                                | <input type="checkbox"/>         |                                    | <input type="checkbox"/>               |
| <b>B</b>  |          |                                                                | <input type="checkbox"/>         |                                    | <input type="checkbox"/>               |
| <b>C</b>  |          |                                                                | <input type="checkbox"/>         |                                    | <input type="checkbox"/>               |
| <b>D</b>  |          |                                                                | <input type="checkbox"/>         |                                    | <input type="checkbox"/>               |

| Passive Income and Loss                                                                                                                                   |                                             |                                              | Nonpassive Income and Loss                              |                                                |              |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|----------------------------------------------|---------------------------------------------------------|------------------------------------------------|--------------|
| (f) Passive loss allowed (attach <b>Form 8582</b> if required)                                                                                            | (g) Passive income from <b>Schedule K-1</b> | (h) Nonpassive loss from <b>Schedule K-1</b> | (i) Section 179 expense deduction from <b>Form 4562</b> | (j) Nonpassive income from <b>Schedule K-1</b> |              |
| <b>A</b> PARTNERSHIPS                                                                                                                                     | PARTNERSHIPS                                | PARTNERSHIPS                                 | PARTNERSHIPS                                            | PARTNERSHIPS                                   | PARTNERSHIPS |
| <b>B</b> 21,606,600                                                                                                                                       | 63,906,643                                  | 69,904,264                                   | 4,532,094                                               | 191,697,983                                    |              |
| <b>C</b> S-CORPS                                                                                                                                          | S-CORPS                                     | S-CORPS                                      | S-CORPS                                                 | S-CORPS                                        | S-CORPS      |
| <b>D</b> 4,766,895                                                                                                                                        | 43,121,252                                  | 57,856,980                                   | 18,684,692                                              | 304,102,962                                    |              |
| <b>29a</b> Totals                                                                                                                                         | 107,027,895                                 |                                              |                                                         | 495,800,945                                    |              |
| <b>b</b> Totals                                                                                                                                           | 26,373,495                                  | 127,761,245                                  | 23,216,787                                              |                                                |              |
| <b>30</b> Add columns (g) and (j) of line 29a                                                                                                             |                                             |                                              |                                                         | <b>30</b> 602,828,840                          |              |
| <b>31</b> Add columns (f), (h), and (i) of line 29b                                                                                                       |                                             |                                              |                                                         | <b>31</b> 177,351,526                          | )            |
| <b>32</b> Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below. |                                             |                                              |                                                         | <b>32</b> 425,477,314                          |              |

**Part III Income or Loss From Estates and Trusts**

| <b>33</b> | (a) Name | (b) Employer identification number |
|-----------|----------|------------------------------------|
| <b>A</b>  |          |                                    |
| <b>B</b>  |          |                                    |

| Passive Income and Loss                                                                                                                     |                                             |                                                | Nonpassive Income and Loss                |   |  |
|---------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|------------------------------------------------|-------------------------------------------|---|--|
| (c) Passive deduction or loss allowed (attach <b>Form 8582</b> if required)                                                                 | (d) Passive income from <b>Schedule K-1</b> | (e) Deduction or loss from <b>Schedule K-1</b> | (f) Other income from <b>Schedule K-1</b> |   |  |
| <b>A</b>                                                                                                                                    |                                             |                                                |                                           |   |  |
| <b>B</b>                                                                                                                                    |                                             |                                                |                                           |   |  |
| <b>34a</b> Totals                                                                                                                           | 10,557,622                                  |                                                | 9,143,802                                 |   |  |
| <b>b</b> Totals                                                                                                                             | 652,293                                     | 1,865,708                                      |                                           |   |  |
| <b>35</b> Add columns (d) and (f) of line 34a                                                                                               |                                             |                                                | <b>35</b> 19,701,424                      |   |  |
| <b>36</b> Add columns (c) and (e) of line 34b                                                                                               |                                             |                                                | <b>36</b> 2,518,001                       | ) |  |
| <b>37</b> Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below |                                             |                                                | <b>37</b> 17,183,423                      |   |  |

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

| <b>38</b>                                                                                                   | (a) Name | (b) Employer identification number | (c) Excess inclusion from <b>Schedules Q</b> , line 2c (see page E-7) | (d) Taxable income (net loss) from <b>Schedules Q</b> , line 1b | (e) Income from <b>Schedules Q</b> , line 3b |
|-------------------------------------------------------------------------------------------------------------|----------|------------------------------------|-----------------------------------------------------------------------|-----------------------------------------------------------------|----------------------------------------------|
|                                                                                                             |          |                                    | *                                                                     | 1,110                                                           |                                              |
| <b>39</b> Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below |          |                                    |                                                                       | <b>39</b> 34,415                                                |                                              |

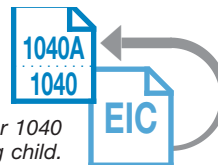
**Part V Summary**

|                                                                                                                                                                                                                                                                                                                   |                       |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|--|
| <b>40</b> Net farm rental income or (loss) from <b>Form 4835</b> . Also, complete line 42 below                                                                                                                                                                                                                   | <b>40</b> 2,997,397   |  |
| <b>41</b> Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18                                                                                                                                                                  | <b>41</b> 466,087,829 |  |
| <b>42</b> Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code T; and Schedule K-1 (Form 1041), line 14, code F (see page E-7)                              | <b>42</b> 61,462,291  |  |
| <b>43</b> 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 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules | <b>43</b> 16,915,309  |  |

\* Entry for this line is greater than zero, but too small to report

**SCHEDULE EIC**  
(Form 1040A or 1040)**Earned Income Credit**

## Qualifying Child Information



OMB No. 1545-0074

**2006**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

Total Schedules Filed = 18,231,508

Filed Electronically = 15,121,420

Your social security number

**Before you begin:**See the instructions for Form 1040A, lines 40a and 40b, 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.

**Qualifying Child Information****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 43 of the Form 1040A instructions or page 49 of the Form 1040 instructions unless the child was born and died in 2006. If your child was born and died in 2006 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 1987, skip lines 4a and 4b; go to line 5.*

Year \_\_\_\_

*If born after 1987, skip lines 4a and 4b; go to line 5.***4 If the child was born before 1988—****a** Was the child under age 24 at the end of 2006 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 2006?☐**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 2006**

- If the child lived with you for more than half of 2006 but less than 7 months, enter "7."
- If the child was born or died in 2006 and your home was the child's home for the entire time he or she was alive during 2006, enter "12."

\_\_\_\_ months  
*Do not enter more than 12 months.*\_\_\_\_ months  
*Do not enter more 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 2006, **and** **(b)** is a U.S. citizen or resident alien. For more details, see the instructions for line 41 of Form 1040A or line 68 of Form 1040.

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

**SCHEDULE F**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)**Profit or Loss From Farming**

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

▶ See Instructions for Schedule F (Form 1040).

OMB No. 1545-0074

**2006**Attachment  
Sequence No. **14**

Name of proprietor

Total Forms Filed = 1,980,032

Social security number (SSN)

**A** Principal product. Describe in one or two words your principal crop or activity for the current tax year.**B** Enter code from Part IV**C** Accounting method:(1) ☐ Cash(2) ☐ Accrual**D** Employer ID number (EIN), if any**E** Did you "materially participate" in the operation of this business during 2006? If "No," see page F-2 for limit on passive losses. ☐ Yes ☐ No**Part I Farm Income—Cash Method.** Complete Parts I and II (Accrual method. 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.

|    |                                                                                                                                                               |    |              |  |                              |             |             |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--------------|--|------------------------------|-------------|-------------|
| 1  | Sales of livestock and other items you bought for resale . . . . .                                                                                            | 1  | 27,337,016   |  |                              |             |             |
| 2  | Cost or other basis of livestock and other items reported on line 1 . . . . .                                                                                 | 2  | 17,710,541   |  |                              |             |             |
| 3  | Subtract line 2 from line 1 . . . . .                                                                                                                         | 3  | 9,647,494    |  |                              |             |             |
| 4  | Sales of livestock, produce, grains, and other products you raised . . . . .                                                                                  | 4  | **72,607,190 |  |                              |             |             |
| 5a | Cooperative distributions (Form(s) 1099-PATR) . . . . .                                                                                                       | 5a | **1,310,464  |  | 5b Taxable amount            | 5b          | **1,293,346 |
| 6a | Agricultural program payments (see page F-3) . . . . .                                                                                                        | 6a | **7,545,548  |  | 6b Taxable amount            | 6b          | **7,485,630 |
| 7  | Commodity Credit Corporation (CCC) loans (see page F-3):                                                                                                      |    |              |  |                              |             |             |
| a  | CCC loans reported under election . . . . .                                                                                                                   |    |              |  | 7a                           | **1,363,098 |             |
| b  | CCC loans forfeited . . . . .                                                                                                                                 | 7b | **169,953    |  | 7c Taxable amount            | 7c          | **132,713   |
| 8  | Crop insurance proceeds and federal crop disaster payments (see page F-3):                                                                                    |    |              |  |                              |             |             |
| a  | Amount received in 2006 . . . . .                                                                                                                             | 8a | 2,206,578    |  | 8b Taxable amount            | 8b          | **1,907,842 |
| c  | If election to defer to 2007 is attached, check here <input type="checkbox"/> . . . . .                                                                       |    |              |  | 8d Amount deferred from 2005 | 8d          |             |
| 9  | Custom hire (machine work) income . . . . .                                                                                                                   | 9  | **3,693,938  |  |                              |             |             |
| 10 | Other income, including federal and state gasoline or fuel tax credit or refund (see page F-3) . . . . .                                                      | 10 | **7,989,194  |  |                              |             |             |
| 11 | <b>Gross income.</b> 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 . . . . . | 11 | 104,015,682  |  |                              |             |             |

**Part II Farm Expenses—Cash and Accrual Method.**

Do not include personal or living expenses such as taxes, insurance, or repairs on your home.

|    |                                                                                               |     |            |  |    |                                              |     |           |  |
|----|-----------------------------------------------------------------------------------------------|-----|------------|--|----|----------------------------------------------|-----|-----------|--|
| 12 | Car and truck expenses (see page F-4). Also attach Form 4562 . . . . .                        | 12  | 1,745,739  |  | 25 | Pension and profit-sharing plans . . . . .   | 25  | 21,866    |  |
| 13 | Chemicals . . . . .                                                                           | 13  | 4,214,301  |  | 26 | Rent or lease (see page F-5):                |     |           |  |
| 14 | Conservation expenses (see page F-4) . . . . .                                                | 14  | 143,629    |  | a  | Vehicles, machinery, and equipment . . . . . | 26a |           |  |
| 15 | Custom hire (machine work) . . . . .                                                          | 15  | 3,256,372  |  | b  | Other (land, animals, etc.) . . . . .        | 26b |           |  |
| 16 | Depreciation and section 179 expense deduction not claimed elsewhere (see page F-4) . . . . . | 16  | 20,238,867 |  | 27 | Repairs and maintenance . . . . .            | 27  | 7,372,300 |  |
| 17 | Employee benefit programs other than on line 25 . . . . .                                     | 17  | 359,772    |  | 28 | Seeds and plants . . . . .                   | 28  | 5,322,469 |  |
| 18 | Feed . . . . .                                                                                | 18  | 13,042,726 |  | 29 | Storage and warehousing . . . . .            | 29  |           |  |
| 19 | Fertilizers and lime . . . . .                                                                | 19  | 8,722,926  |  | 30 | Supplies . . . . .                           | 30  | 3,861,360 |  |
| 20 | Freight and trucking . . . . .                                                                | 20  |            |  | 31 | Taxes . . . . .                              | 31  | 2,687,930 |  |
| 21 | Gasoline, fuel, and oil . . . . .                                                             | 21  | 6,314,516  |  | 32 | Utilities . . . . .                          | 32  |           |  |
| 22 | Insurance (other than health) . . . . .                                                       | 22  | 3,824,623  |  | 33 | Veterinary, breeding, and medicine . . . . . | 33  |           |  |
| 23 | Interest:                                                                                     |     |            |  | 34 | Other expenses (specify):                    |     |           |  |
| a  | Mortgage (paid to banks, etc.) . . . . .                                                      | 23a | 4,342,574  |  | a  | -----                                        | 34a |           |  |
| b  | Other . . . . .                                                                               | 23b | 4,003,619  |  | b  | -----                                        | 34b |           |  |
| 24 | Labor hired (less employment credits) . . . . .                                               | 24  | 5,270,810  |  | c  | -----                                        | 34c |           |  |
|    |                                                                                               |     |            |  | d  | -----                                        | 34d |           |  |
|    |                                                                                               |     |            |  | e  | -----                                        | 34e |           |  |
|    |                                                                                               |     |            |  | f  | -----                                        | 34f |           |  |

|    |                                                                                                                                                                                                                                                                                                                                                               |     |                                                          |  |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----------------------------------------------------------|--|
| 35 | <b>Total expenses.</b> Add lines 12 through 34f. If line 34f is negative, see instructions . . . . .                                                                                                                                                                                                                                                          | 35  | 121,026,968                                              |  |
| 36 | <b>Net farm profit or (loss).</b> Subtract line 35 from line 11. Nondeductible Loss (+) / Suspended Carryover (-)                                                                                                                                                                                                                                             |     |                                                          |  |
|    | <ul style="list-style-type: none"> <li>If a profit, enter the profit on <b>Form 1040, line 18</b>, and also on <b>Schedule SE, line 1</b>. . . . . = 76,279</li> <li>If you file Form 1040NR, enter the profit on <b>Form 1040NR, line 19</b>.</li> <li>If a loss, you <b>must</b> go to line 37. Estates, trusts, and partnerships, see page F-6.</li> </ul> |     |                                                          |  |
| 37 | If you have a loss, you <b>must</b> check the box that describes your investment in this activity (see page F-6).                                                                                                                                                                                                                                             |     |                                                          |  |
|    | <ul style="list-style-type: none"> <li>If you checked 37a, enter the loss on <b>Form 1040, line 18</b>, and also on <b>Schedule SE, line 1</b>.</li> <li>If you file Form 1040NR, enter the loss on <b>Form 1040NR, line 19</b>.</li> <li>If you checked 37b, you <b>must</b> attach <b>Form 6198</b>. Your loss may be limited.</li> </ul>                   |     |                                                          |  |
|    |                                                                                                                                                                                                                                                                                                                                                               | 37a | <input type="checkbox"/> All investment is at risk.      |  |
|    |                                                                                                                                                                                                                                                                                                                                                               | 37b | <input type="checkbox"/> Some investment is not at risk. |  |

**Part III Farm Income—Accrual Method** (see page F-7).

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.

|            |                                                                                                            |            |                |             |
|------------|------------------------------------------------------------------------------------------------------------|------------|----------------|-------------|
| <b>38</b>  | Sales of livestock, produce, grains, and other products . . . . .                                          | <b>38</b>  | **72,607,190   |             |
| <b>39a</b> | Cooperative distributions (Form(s) 1099-PATR) . . . . .                                                    | <b>39a</b> | **1,310,464    |             |
|            |                                                                                                            | <b>39b</b> | Taxable amount | <b>39b</b>  |
|            |                                                                                                            |            |                | **1,293,346 |
| <b>40a</b> | Agricultural program payments . . . . .                                                                    | <b>40a</b> | **7,545,548    |             |
|            |                                                                                                            | <b>40b</b> | Taxable amount | <b>40b</b>  |
|            |                                                                                                            |            |                | **7,485,630 |
| <b>41</b>  | Commodity Credit Corporation (CCC) loans:                                                                  |            |                |             |
| <b>a</b>   | CCC loans reported under election . . . . .                                                                | <b>41a</b> | **1,363,098    |             |
| <b>b</b>   | CCC loans forfeited . . . . .                                                                              | <b>41b</b> | **169,953      |             |
|            |                                                                                                            | <b>41c</b> | Taxable amount | <b>41c</b>  |
|            |                                                                                                            |            |                | **132,713   |
| <b>42</b>  | Crop insurance proceeds . . . . .                                                                          | <b>42</b>  | **1,907,842    |             |
| <b>43</b>  | Custom hire (machine work) income . . . . .                                                                | <b>43</b>  | **3,693,938    |             |
| <b>44</b>  | Other income, including federal and state gasoline or fuel tax credit or refund . . . . .                  | <b>44</b>  | **7,989,194    |             |
| <b>45</b>  | Add amounts in the right column for lines 38 through 44. . . . .                                           | <b>45</b>  | 2,496,721      |             |
| <b>46</b>  | Inventory of livestock, produce, grains, and other products at beginning of the year . . . . .             | <b>46</b>  |                |             |
| <b>47</b>  | Cost of livestock, produce, grains, and other products purchased during the year . . . . .                 | <b>47</b>  |                |             |
| <b>48</b>  | Add lines 46 and 47. . . . .                                                                               | <b>48</b>  |                |             |
| <b>49</b>  | Inventory of livestock, produce, grains, and other products at end of year . . . . .                       | <b>49</b>  |                |             |
| <b>50</b>  | Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48*. . . . .       | <b>50</b>  |                |             |
| <b>51</b>  | <b>Gross income.</b> Subtract line 50 from line 45. Enter the result here and on Part I, line 11 . . . . . | <b>51</b>  | 1,603,688      |             |

\*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 their primary activity 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 the six digit number on page 1, line B.

**Crop Production**

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

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

**Animal Production**

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

**Forestry and Logging**

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

**SCHEDULE J**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)**Income Averaging for**  
**Farmers and Fishermen**▶ **Attach to Form 1040 or Form 1040NR.**  
▶ **See Instructions for Schedule J (Form 1040).**

OMB No. 1545-0074

**2006**Attachment  
Sequence No. **20**

Name(s) shown on return

Total Forms Filed = 55,253

Social security number (SSN)

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |           |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|--|
| <b>1</b> Enter the taxable income from your <b>2006</b> Form 1040, line 43, or Form 1040NR, line 40 . . . . .                                                                                                                                                                                                                                                                                                                                                                | <b>1</b>  |           |  |
| <b>2</b> Enter your <b>elected farm income</b> (see page J-1). <b>Do not</b> enter more than the amount on line 1                                                                                                                                                                                                                                                                                                                                                            | <b>2</b>  | 1,714,369 |  |
| <b>3</b> Subtract line 2 from line 1 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>3</b>  | 3,340,049 |  |
| <b>4</b> Figure the tax on the amount on line 3 using the <b>2006</b> tax rates (see page J-2) . . . . .                                                                                                                                                                                                                                                                                                                                                                     | <b>4</b>  | 581,137   |  |
| <b>5</b> If you used Schedule J to figure your tax for:<br>• 2005, enter the amount from your 2005 Schedule J, line 11.<br>• 2004 but not 2005, enter the amount from your 2004 Schedule J, line 15.<br>• 2003 but not 2004 nor 2005, enter the amount from your 2003 Schedule J, line 3.<br>Otherwise, enter the taxable income from your <b>2003</b> Form 1040, line 40; Form 1040A, line 27; Form 1040EZ, line 6; or Form 1040NR, line 38. If zero or less, see page J-2. | <b>5</b>  |           |  |
| <b>6</b> Divide the amount on <b>line 2</b> by 3.0 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>6</b>  |           |  |
| <b>7</b> Combine lines 5 and 6. If zero or less, enter -0- . . . . .                                                                                                                                                                                                                                                                                                                                                                                                         | <b>7</b>  |           |  |
| <b>8</b> Figure the tax on the amount on line 7 using the <b>2003</b> tax rates (see page J-3) . . . . .                                                                                                                                                                                                                                                                                                                                                                     | <b>8</b>  | 527,107   |  |
| <b>9</b> If you used Schedule J to figure your tax for:<br>• 2005, enter the amount from your 2005 Schedule J, line 15.<br>• 2004 but not 2005, enter the amount from your 2004 Schedule J, line 3.<br>Otherwise, enter the taxable income from your <b>2004</b> Form 1040, line 42; Form 1040A, line 27; Form 1040EZ, line 6; or Form 1040NR, line 39. If zero or less, see page J-5.                                                                                       | <b>9</b>  |           |  |
| <b>10</b> Enter the amount from line 6 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>10</b> |           |  |
| <b>11</b> Combine lines 9 and 10. If less than zero, enter as a negative amount . . . . .                                                                                                                                                                                                                                                                                                                                                                                    | <b>11</b> |           |  |
| <b>12</b> Figure the tax on the amount on line 11 using the <b>2004</b> tax rates (see page J-6) . . . . .                                                                                                                                                                                                                                                                                                                                                                   | <b>12</b> | 504,994   |  |
| <b>13</b> If you used Schedule J to figure your tax for 2005, enter the amount from your 2005 Schedule J, line 3. Otherwise, enter the taxable income from your <b>2005</b> Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; or Form 1040NR, line 40. If zero or less, see page J-8 . . . . .                                                                                                                                                                   | <b>13</b> |           |  |
| <b>14</b> Enter the amount from line 6 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>14</b> |           |  |
| <b>15</b> Combine lines 13 and 14. If less than zero, enter as a negative amount . . . . .                                                                                                                                                                                                                                                                                                                                                                                   | <b>15</b> |           |  |
| <b>16</b> Figure the tax on the amount on line 15 using the <b>2005</b> tax rates (see page J-8) . . . . .                                                                                                                                                                                                                                                                                                                                                                   | <b>16</b> | 619,759   |  |
| <b>17</b> Add lines 4, 8, 12, and 16 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>17</b> | 2,136,275 |  |
| <b>18</b> If you used Schedule J to figure your tax for:<br>• 2005, enter the amount from your 2005 Schedule J, line 12.<br>• 2004 but not 2005, enter the amount from your 2004 Schedule J, line 16.<br>• 2003 but not 2004 nor 2005, enter the amount from your 2003 Schedule J, line 4.<br>Otherwise, enter the tax from your <b>2003</b> Form 1040, line 41;* Form 1040A, line 28;* Form 1040EZ, line 10; or Form 1040NR, line 39.*                                      | <b>18</b> | 425,027   |  |
| <b>19</b> If you used Schedule J to figure your tax for:<br>• 2005, enter the amount from your 2005 Schedule J, line 16.<br>• 2004 but not 2005, enter the amount from your 2004 Schedule J, line 4.<br>Otherwise, enter the tax from your <b>2004</b> Form 1040, line 43;* Form 1040A, line 28;* Form 1040EZ, line 10; or Form 1040NR, line 40.*                                                                                                                            | <b>19</b> | 408,188   |  |
| <b>20</b> If you used Schedule J to figure your tax for 2005, enter the amount from your 2005 Schedule J, line 4. Otherwise, enter the tax from your <b>2005</b> Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 10; or Form 1040NR, line 41* . . . . .                                                                                                                                                                                                         | <b>20</b> | 511,227   |  |
| <b>21</b> Add lines 18 through 20 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>21</b> |           |  |
| <b>22</b> <b>Tax.</b> Subtract line 21 from line 17. Also include this amount on Form 1040, line 44 or Form 1040NR, line 41<br><b>Caution.</b> Your tax may be less if you figure it using the 2006 Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Foreign Earned Income Tax Worksheet. Attach Schedule J only if you are using it to figure your tax.                                               | <b>22</b> | 861,423   |  |

**Schedule R  
(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

**Credit for the Elderly or the Disabled**

OMB No. 1545-0074

**2006**Attachment  
Sequence No. **16**▶ **Attach to Form 1040.**▶ **See Instructions for Schedule R (Form 1040).**

Name(s) shown on Form 1040

Total Schedules Filed = 213,828

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2006:

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

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



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

**Part I Check the Box for Your Filing Status and Age**

| If your filing status is:                                | And by the end of 2006:                                                                                                            | Check only one box:        |
|----------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Single,<br>Head of household, or<br>Qualifying widow(er) | 1 You were 65 or older . . . . .                                                                                                   | 1 <input type="checkbox"/> |
|                                                          | 2 You were under 65 and you retired on permanent and total disability                                                              | 2 <input type="checkbox"/> |
|                                                          | 3 Both spouses were 65 or older . . . . .                                                                                          | 3 <input type="checkbox"/> |
| Married filing<br>jointly                                | 4 Both spouses were under 65, but only one spouse retired on permanent and total disability . . . . .                              | 4 <input type="checkbox"/> |
|                                                          | 5 Both spouses were under 65, and both retired on permanent and total disability . . . . .                                         | 5 <input type="checkbox"/> |
|                                                          | 6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability . . . . .            | 6 <input type="checkbox"/> |
|                                                          | 7 One spouse was 65 or older, and the other spouse was under 65 and <b>not</b> retired on permanent and total disability . . . . . | 7 <input type="checkbox"/> |
| Married filing<br>separately                             | 8 You were 65 or older and you lived apart from your spouse for all of 2006 . . . . .                                              | 8 <input type="checkbox"/> |
|                                                          | 9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2006 . . . . . | 9 <input type="checkbox"/> |

**Did you check  
box 1, 3, 7,  
or 8?****Yes** —▶ Skip Part II and complete Part III on back.**No** —▶ Complete Parts II and III.**Part II Statement of Permanent and Total Disability** (Complete **only** if you checked box 2, 4, 5, 6, or 9 above.)**If: 1** You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement, **and**

- 2** Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2006, check this box . . . . . ▶ ☐

- If you checked this box, you do not have to get another statement for 2006.
- If you **did not** check this box, have your physician complete the statement on page R-4. You **must** keep the statement for your records.

**Part III** Figure Your Credit

|                                                                                                                                                                                                                                                                                                                                           |  |               |                                                             |           |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|---------------|-------------------------------------------------------------|-----------|
| <b>10 If you checked (in Part I):</b>                                                                                                                                                                                                                                                                                                     |  | <b>Enter:</b> |                                                             |           |
| Box 1, 2, 4, or 7                                                                                                                                                                                                                                                                                                                         |  | \$5,000       | }                                                           | <b>10</b> |
| Box 3, 5, or 6                                                                                                                                                                                                                                                                                                                            |  | \$7,500       |                                                             |           |
| Box 8 or 9                                                                                                                                                                                                                                                                                                                                |  | \$3,750       |                                                             |           |
| <b>Did you check box 2, 4, 5, 6, or 9 in Part I?</b>                                                                                                                                                                                                                                                                                      |  | <b>Yes</b>    | You <b>must</b> complete line 11.                           |           |
|                                                                                                                                                                                                                                                                                                                                           |  | <b>No</b>     | Enter the amount from line 10 on line 12 and go to line 13. |           |
| <b>11 If you checked (in Part I):</b>                                                                                                                                                                                                                                                                                                     |  |               | <b>11</b>                                                   | *         |
| <ul style="list-style-type: none"> <li>Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.</li> <li>Box 2, 4, or 9, enter your taxable disability income.</li> <li>Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.</li> </ul> |  |               |                                                             |           |
| <b>TIP</b> For more details on what to include on line 11, see page R-3.                                                                                                                                                                                                                                                                  |  |               |                                                             |           |
| <b>12</b> If you completed line 11, enter the <b>smaller</b> of line 10 or line 11; <b>all others</b> , enter the amount from line 10                                                                                                                                                                                                     |  |               | <b>12</b>                                                   | 1,142,140 |
| <b>13</b> Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2006.                                                                                                                                                                                             |  |               |                                                             |           |
| <b>a</b> Nontaxable part of social security benefits and Nontaxable part of railroad retirement benefits treated as social security (see page R-3).                                                                                                                                                                                       |  | <b>13a</b>    | 300,156                                                     |           |
| <b>b</b> Nontaxable veterans' pensions and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see page R-3).                                                                                                                                                                |  | <b>13b</b>    | *                                                           |           |
| <b>c</b> Add lines 13a and 13b. (Even though these income items are not taxable, they <b>must</b> be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c                                                                                  |  | <b>13c</b>    | 304,810                                                     |           |
| <b>14</b> Enter the amount from Form 1040, line 38                                                                                                                                                                                                                                                                                        |  | <b>14</b>     |                                                             |           |
| <b>15 If you checked (in Part I):</b>                                                                                                                                                                                                                                                                                                     |  | <b>Enter:</b> |                                                             |           |
| Box 1 or 2                                                                                                                                                                                                                                                                                                                                |  | \$7,500       | }                                                           | <b>15</b> |
| Box 3, 4, 5, 6, or 7                                                                                                                                                                                                                                                                                                                      |  | \$10,000      |                                                             |           |
| Box 8 or 9                                                                                                                                                                                                                                                                                                                                |  | \$5,000       |                                                             |           |
| <b>16</b> Subtract line 15 from line 14. If zero or less, enter -0-                                                                                                                                                                                                                                                                       |  | <b>16</b>     | 1,146,148                                                   |           |
| <b>17</b> Enter one-half of line 16                                                                                                                                                                                                                                                                                                       |  | <b>17</b>     | 573,109                                                     |           |
| <b>18</b> Add lines 13c and 17                                                                                                                                                                                                                                                                                                            |  | <b>18</b>     | 877,919                                                     |           |
| <b>19</b> Subtract line 18 from line 12. If zero or less, <b>stop</b> ; you <b>cannot</b> take the credit. Otherwise, go to line 20                                                                                                                                                                                                       |  | <b>19</b>     | 538,643                                                     |           |
| <b>20</b> Multiply line 19 by 15% (.15)                                                                                                                                                                                                                                                                                                   |  | <b>20</b>     |                                                             |           |
| <b>21</b> Enter the amount from Form 1040, line 46                                                                                                                                                                                                                                                                                        |  | <b>21</b>     |                                                             |           |
| <b>22</b> Add the amounts from Form 1040, lines 47 and 48, and enter the total                                                                                                                                                                                                                                                            |  | <b>22</b>     |                                                             |           |
| <b>23</b> Subtract line 22 from line 21                                                                                                                                                                                                                                                                                                   |  | <b>23</b>     |                                                             |           |
| <b>24 Credit for the elderly or the disabled.</b> Enter the <b>smaller</b> of line 20 or line 23 here and on Form 1040, line 49                                                                                                                                                                                                           |  | <b>24</b>     | 14,571                                                      |           |

\* Entry for this line is greater than zero, but too small to report

**SCHEDULE SE**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

**Self-Employment Tax**

OMB No. 1545-0074

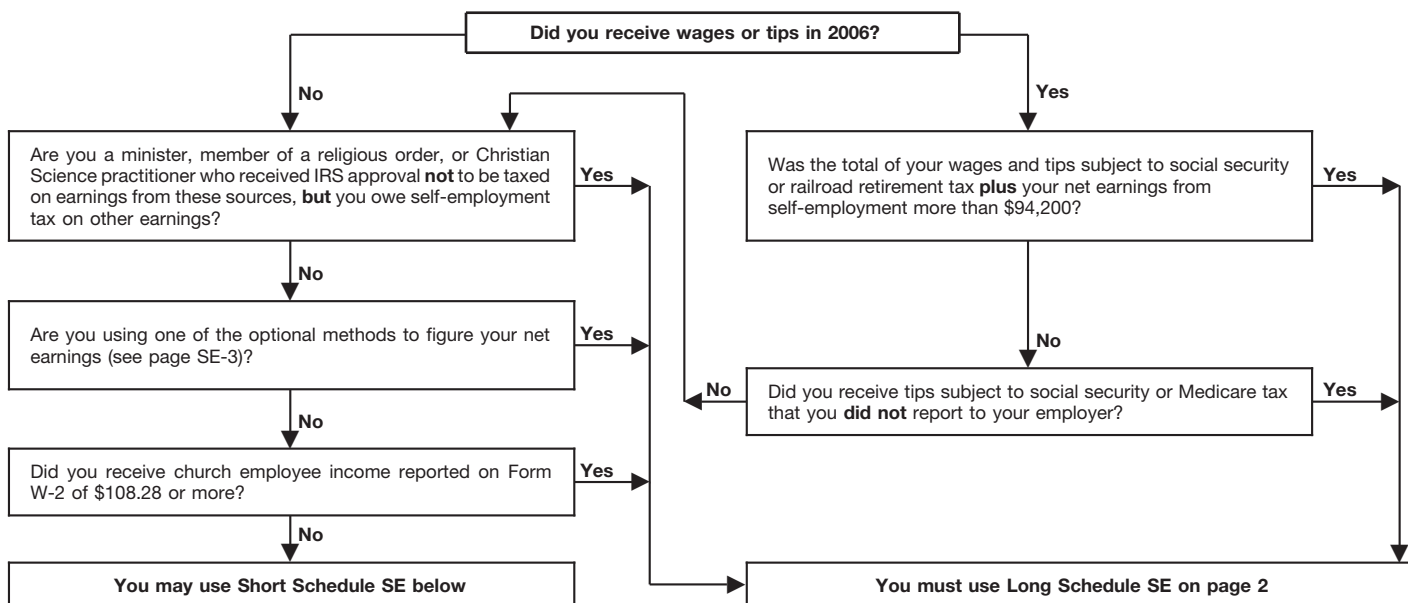
**2006**Attachment  
Sequence No. **17**▶ **Attach to Form 1040. ▶ See Instructions for Schedule SE (Form 1040).**Name of person with **self-employment** income (as shown on Form 1040)

Total Schedules Filed = 17,119,914

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?****Note.** Use this flowchart **only** if you must file Schedule SE. If unsure, see Who Must File Schedule SE, above.**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 | 7,807,791   |  |
| 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, code J1. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-3 for other income to report . . . . .                                                                                                                                                                                       | 2 | 483,367,604 |  |
| 3 | Combine lines 1 and 2 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 3 |             |  |
| 4 | <b>Net earnings from self-employment.</b> Multiply line 3 by 92.35% (.9235). If less than \$400, <b>do not</b> file this schedule; you do not owe self-employment tax . . . . . ▶                                                                                                                                                                                                                                                                                                                                          | 4 | 453,564,992 |  |
| 5 | <b>Self-employment tax.</b> If the amount on line 4 is: <div style="display: flex; align-items: center;"> <div style="margin-right: 10px;">             • \$94,200 or less, multiply line 4 by 15.3% (.153). Enter the result here and on <b>Form 1040, line 58.</b><br/>             • More than \$94,200, multiply line 4 by 2.9% (.029). Then, add \$11,680.80 to the result. Enter the total here and on <b>Form 1040, line 58.</b> </div> <div style="font-size: 3em; margin-right: 10px;">}</div> <div></div> </div> | 5 | 47,842,244  |  |
| 6 | <b>Deduction for one-half of self-employment tax.</b> Multiply line 5 by 50% (.5). Enter the result here and on <b>Form 1040, line 27</b> . . . . .                                                                                                                                                                                                                                                                                                                                                                        | 6 |             |  |

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

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

|                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                |           |             |    |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-------------|----|
| <b>A</b> If you are a minister, member of a religious order, or Christian Science practitioner <b>and</b> you filed Form 4361, but you had \$400 or more of <b>other</b> net earnings from self-employment, check here and continue with Part I. . . . . <input type="checkbox"/> |                                                                                                                                                                                                                                                                                                                                                                                                                |           |             |    |
| <b>1</b>                                                                                                                                                                                                                                                                          | Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. <b>Note.</b> Skip this line if you use the farm optional method (see page SE-4)                                                                                                                                                                                                           | <b>1</b>  | 7,807,791   |    |
| <b>2</b>                                                                                                                                                                                                                                                                          | 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, code J1. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-3 for other income to report. <b>Note.</b> Skip this line if you use the nonfarm optional method (see page SE-4) | <b>2</b>  | 483,367,604 |    |
| <b>3</b>                                                                                                                                                                                                                                                                          | Combine lines 1 and 2 . . . . .                                                                                                                                                                                                                                                                                                                                                                                | <b>3</b>  |             |    |
| <b>4a</b>                                                                                                                                                                                                                                                                         | If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3                                                                                                                                                                                                                                                                                                            | <b>4a</b> | 453,564,992 |    |
| <b>b</b>                                                                                                                                                                                                                                                                          | If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . . . . .                                                                                                                                                                                                                                                                                                            | <b>4b</b> |             |    |
| <b>c</b>                                                                                                                                                                                                                                                                          | Combine lines 4a and 4b. If less than \$400, <b>stop</b> ; you do not owe self-employment tax. <b>Exception.</b> If less than \$400 and you had <b>church employee income</b> , enter -0- and continue. . . . . ▶                                                                                                                                                                                              | <b>4c</b> | 453,978,934 |    |
| <b>5a</b>                                                                                                                                                                                                                                                                         | Enter your <b>church employee income</b> from Form W-2. See page SE-1 for definition of church employee income . . . . .                                                                                                                                                                                                                                                                                       | <b>5a</b> | 804,088     |    |
| <b>b</b>                                                                                                                                                                                                                                                                          | Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0- . . . . .                                                                                                                                                                                                                                                                                                                                    | <b>5b</b> |             |    |
| <b>6</b>                                                                                                                                                                                                                                                                          | <b>Net earnings from self-employment.</b> Add lines 4c and 5b . . . . .                                                                                                                                                                                                                                                                                                                                        | <b>6</b>  | 454,721,439 |    |
| <b>7</b>                                                                                                                                                                                                                                                                          | 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 2006 . . . . .                                                                                                                                                                                                                              | <b>7</b>  | 94,200      | 00 |
| <b>8a</b>                                                                                                                                                                                                                                                                         | Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$94,200 or more, skip lines 8b through 10, and go to line 11 . . . . .                                                                                                                                                                                                         | <b>8a</b> | 109,118,698 |    |
| <b>b</b>                                                                                                                                                                                                                                                                          | Unreported tips subject to social security tax (from Form 4137, line 9)                                                                                                                                                                                                                                                                                                                                        | <b>8b</b> | 206.945     |    |
| <b>c</b>                                                                                                                                                                                                                                                                          | Add lines 8a and 8b . . . . .                                                                                                                                                                                                                                                                                                                                                                                  | <b>8c</b> | 109,325,643 |    |
| <b>9</b>                                                                                                                                                                                                                                                                          | Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . ▶                                                                                                                                                                                                                                                                                                             | <b>9</b>  |             |    |
| <b>10</b>                                                                                                                                                                                                                                                                         | Multiply the <b>smaller</b> of line 6 or line 9 by 12.4% (.124) . . . . .                                                                                                                                                                                                                                                                                                                                      | <b>10</b> | 34,655,112  |    |
| <b>11</b>                                                                                                                                                                                                                                                                         | Multiply line 6 by 2.9% (.029) . . . . .                                                                                                                                                                                                                                                                                                                                                                       | <b>11</b> | 13,186,890  |    |
| <b>12</b>                                                                                                                                                                                                                                                                         | <b>Self-employment tax.</b> Add lines 10 and 11. Enter here and on <b>Form 1040, line 58</b> . . . . .                                                                                                                                                                                                                                                                                                         | <b>12</b> | 47,842,244  |    |
| <b>13</b>                                                                                                                                                                                                                                                                         | <b>Deduction for one-half of self-employment tax.</b> Multiply line 12 by 50% (.5). Enter the result here and on <b>Form 1040, line 27</b> . . . . .                                                                                                                                                                                                                                                           | <b>13</b> |             |    |

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

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

|           |                                                                                                                                                                                  |           |        |    |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------|----|
| <b>14</b> | Maximum income for optional methods . . . . .                                                                                                                                    | <b>14</b> | 1,600  | 00 |
| <b>15</b> | Enter the <b>smaller</b> of: two-thirds ( $\frac{2}{3}$ ) of gross farm income <sup>1</sup> (not less than zero) or \$1,600. Also include this amount on line 4b above . . . . . | <b>15</b> | 34,921 |    |

**Nonfarm Optional Method.** You may use this method **only** if (a) your net nonfarm profits<sup>3</sup> were less than \$1,733 and also less than 72.189% of your gross nonfarm income,<sup>4</sup> and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years.

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

|           |                                                                                                                                                                                                   |           |        |  |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------|--|
| <b>16</b> | Subtract line 15 from line 14 . . . . .                                                                                                                                                           | <b>16</b> |        |  |
| <b>17</b> | Enter the <b>smaller</b> of: two-thirds ( $\frac{2}{3}$ ) of gross nonfarm income <sup>4</sup> (not less than zero) or the amount on line 16. Also include this amount on line 4b above . . . . . | <b>17</b> | 14,317 |  |

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

<sup>3</sup>From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.

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

<sup>4</sup>From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

Form

**2106****Employee Business Expenses**

OMB No. 1545-0074

**2006**Attachment  
Sequence No. **54**Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

Your name

Occupation in which you incurred expenses

Social security number

Total Forms Filed = 8,664,367 Includes 4,210,735 Form 2106-EZ's

**Part I Employee Business Expenses and Reimbursements**

| Step 1 Enter Your Expenses                                                                                                                                  | Column A<br>Other Than Meals<br>and Entertainment | Column B<br>Meals and<br>Entertainment |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|----------------------------------------|
| 1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.) . . . . .                                                               | 1 30,170,272                                      |                                        |
| 2 Parking fees, tolls, and transportation, including train, bus, etc., that <b>did not</b> involve overnight travel or commuting to and from work . . . . . | 2 1,691,929                                       |                                        |
| 3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Do not</b> include meals and entertainment . . . . .      | 3 4,852,332                                       |                                        |
| 4 Business expenses not included on lines 1 through 3. <b>Do not</b> include meals and entertainment. . . . .                                               | 4 16,660,854                                      |                                        |
| 5 Meals and entertainment expenses (see instructions) . . . . .                                                                                             | 5                                                 | 9,484,932                              |
| 6 <b>Total expenses.</b> In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5 . . . . .                       | 6 53,375,387                                      |                                        |

**Note:** If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.**Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1**

|                                                                                                                                                                                                                          |             |         |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|---------|
| 7 Enter reimbursements received from your employer that were <b>not</b> reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions) . . . . . | 7 2,261,577 | 566,069 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|---------|

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

|                                                                                                                                                                                                                                                                                                                                                                                                |              |            |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------|
| 8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8) . . . . .<br><b>Note:</b> If <b>both columns</b> of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.                               | 8 51,173,778 | 8,951,403  |
| 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 75% (.75) instead of 50%. For details, see instructions.) . . . . .                                                                              | 9            | 5,129,804  |
| 10 Add the amounts on line 9 of both columns and enter the total here. <b>Also, enter the total on Schedule A (Form 1040), line 20</b> (or on Schedule A (Form 1040NR), line 9). (Reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) . . . . . ▶ | 10           | 56,303,582 |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11700N

Form **2106** (2006)

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

|           |                                                                                    | (a) Vehicle 1                                            | (b) Vehicle 2                                            |
|-----------|------------------------------------------------------------------------------------|----------------------------------------------------------|----------------------------------------------------------|
| <b>11</b> | Enter the date the vehicle was placed in service . . . . .                         | <b>11</b> / /                                            | / /                                                      |
| <b>12</b> | Total miles the vehicle was driven during 2006 . . . . .                           | <b>12</b> miles                                          | miles                                                    |
| <b>13</b> | Business miles included on line 12 . . . . .                                       | <b>13</b> miles                                          | miles                                                    |
| <b>14</b> | Percent of business use. Divide line 13 by line 12 . . . . .                       | <b>14</b> %                                              | %                                                        |
| <b>15</b> | Average daily roundtrip commuting distance . . . . .                               | <b>15</b> miles                                          | miles                                                    |
| <b>16</b> | Commuting miles included on line 12 . . . . .                                      | <b>16</b> miles                                          | miles                                                    |
| <b>17</b> | Other miles. Add lines 13 and 16 and subtract the total from line 12. . . . .      | <b>17</b> miles                                          | miles                                                    |
| <b>18</b> | Do you (or your spouse) have another vehicle available for personal use? . . . . . | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>19</b> | Was your vehicle available for personal use during off-duty hours? . . . . .       | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>20</b> | Do you have evidence to support your deduction? . . . . .                          | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>21</b> | If "Yes," is the evidence written? . . . . .                                       | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |

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

|           |                                            |                      |
|-----------|--------------------------------------------|----------------------|
| <b>22</b> | Multiply line 13 by 44.5¢ (.445) . . . . . | <b>22</b> 25,644,439 |
|-----------|--------------------------------------------|----------------------|

**Section C—Actual Expenses**

|            |                                                                                                                                     | (a) Vehicle 1       | (b) Vehicle 2 |
|------------|-------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------|
| <b>23</b>  | Gasoline, oil, repairs, vehicle insurance, etc. . . . .                                                                             | <b>23</b>           |               |
| <b>24a</b> | Vehicle rentals . . . . .                                                                                                           | <b>24a</b>          |               |
| <b>b</b>   | Inclusion amount (see instructions) . . . . .                                                                                       | <b>24b</b>          |               |
| <b>c</b>   | Subtract line 24b from line 24a . . . . .                                                                                           | <b>24c</b>          |               |
| <b>25</b>  | Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions) . . . . . | <b>25</b>           |               |
| <b>26</b>  | Add lines 23, 24c, and 25 . . . . .                                                                                                 | <b>26</b>           |               |
| <b>27</b>  | Multiply line 26 by the percentage on line 14 . . . . .                                                                             | <b>27</b>           |               |
| <b>28</b>  | Depreciation (see instructions) . . . . .                                                                                           | <b>28</b>           |               |
| <b>29</b>  | Add lines 27 and 28. Enter total here and on line 1. . . . .                                                                        | <b>29</b> 2,649,053 |               |

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

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

## 2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

Form **2106-EZ**

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service (99)**Unreimbursed Employee Business Expenses**

► Attach to Form 1040 or Form 1040NR.

**2006**Attachment  
Sequence No. **54A**

Your name

Total Forms Filed = 4,210,735

Occupation in which you incurred expenses

Social security number

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

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2006.

**Caution:** You can use the standard mileage rate for 2006 **only if:** (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, **or** (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

**Part I Figure Your Expenses**

|   |                                                                                                                                                                                                                                                                                                                                                                                     |   |  |  |
|---|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|--|--|
| 1 | Vehicle expense using the standard mileage rate. Complete Part II and multiply line 8a by 44.5¢ (.445) . . . . .                                                                                                                                                                                                                                                                    | 1 |  |  |
| 2 | Parking fees, tolls, and transportation, including train, bus, etc., that <b>did not</b> involve overnight travel or commuting to and from work . . . . .                                                                                                                                                                                                                           | 2 |  |  |
| 3 | Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Do not</b> include meals and entertainment . . . . .                                                                                                                                                                                                                                | 3 |  |  |
| 4 | Business expenses not included on lines 1 through 3. <b>Do not</b> include meals and entertainment . . . . .                                                                                                                                                                                                                                                                        | 4 |  |  |
| 5 | Meals and entertainment expenses: \$ _____ × 50% (.50) (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 75% (.75) instead of 50%. For details, see instructions.)                                                                                                              | 5 |  |  |
| 6 | <b>Total expenses.</b> Add lines 1 through 5. Enter here and on <b>Schedule A (Form 1040), line 20</b> (or on <b>Schedule A (Form 1040NR), line 9</b> ). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.) . . . . . | 6 |  |  |

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

- 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 2006, 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? . . . . . ☐ Yes ☐ No
- 10 Was your vehicle available for personal use during off-duty hours? . . . . . ☐ Yes ☐ No
- 11a Do you have evidence to support your deduction? . . . . . ☐ Yes ☐ No
- b If "Yes," is the evidence written? . . . . . ☐ Yes ☐ No

□ VOID

☐ CORRECTED

(99)

|                                            |                                                              |                                                                                                                                                                                                                                                                         |                                                                                         |
|--------------------------------------------|--------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|
| Name, address, and ZIP code of RIC or REIT | OMB No. 1545-0145<br><br>2006<br><br>Form 2439               | <b>Notice to Shareholder of Undistributed Long-Term Capital Gains</b><br><br>For calendar year 2006, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT)<br><br>beginning _____, 2006, and<br>ending _____, 20 ____. |                                                                                         |
| Total Forms Filed = 55,401                 |                                                              |                                                                                                                                                                                                                                                                         |                                                                                         |
| Identification number of RIC or REIT       | 1a Total undistributed long-term capital gains<br><br>61,164 |                                                                                                                                                                                                                                                                         | <b>Copy A</b><br><br>Attach to Form 1120-RIC or Form 1120-REIT                          |
| Shareholder's identifying number           | 1b Unrecaptured section 1250 gain<br><br>946                 |                                                                                                                                                                                                                                                                         |                                                                                         |
| Shareholder's name, address, and ZIP code  | 1c Section 1202 gain<br><br>0                                | 1d Collectibles (28%) gain<br><br>*                                                                                                                                                                                                                                     | <b>For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D.</b> |
|                                            | 2 Tax paid by the RIC or REIT on the box 1a gains            |                                                                                                                                                                                                                                                                         |                                                                                         |

Form **2439**

Cat. No. 11858E

Department of the Treasury - Internal Revenue Service

\* Entry for this line is greater than zero, but too small to report

Form

**2441****Child and Dependent Care Expenses**

OMB No. 1545-0074

**2006**Attachment  
Sequence No. **21**Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

▶ See separate instructions.

Name(s) shown on return

Total Forms Filed = 7,269,042

Your social security number

**Before you begin:** You need to understand the following terms. See **Definitions** on page 1 of the instructions.● **Dependent Care Benefits**● **Qualifying Person(s)**● **Qualified Expenses****Part I** **Persons or Organizations Who Provided the Care—You must complete this part.**

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

| 1 | (a) Care provider's name | (b) Address<br>(number, street, apt. no., city, state, and ZIP code) | (c) Identifying number<br>(SSN or EIN) | (d) Amount paid<br>(see instructions) |
|---|--------------------------|----------------------------------------------------------------------|----------------------------------------|---------------------------------------|
|   |                          |                                                                      |                                        |                                       |
|   |                          |                                                                      |                                        | 28,993,377                            |

Did you receive  
dependent care benefits?**No**

Complete only Part II below.

**Yes**

Complete Part III on the back next.

**Caution.** If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 62, or Form 1040NR, line 57.**Part II** **Credit for Child and Dependent Care Expenses****2** Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

| (a) Qualifying person's name |      | (b) Qualifying person's social security number | (c) Qualified expenses you incurred and paid in 2006 for the person listed in column (a) |
|------------------------------|------|------------------------------------------------|------------------------------------------------------------------------------------------|
| First                        | Last |                                                |                                                                                          |
|                              |      |                                                | 20,170,536                                                                               |
|                              |      |                                                | 6,590,836                                                                                |

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|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|-------------|---------------------|
| <b>3</b>             | Add the amounts in column (c) of line 2. <b>Do not</b> enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 33 | <b>3</b>                 | 18,035,415  |                     |
| <b>4</b>             | Enter your <b>earned income</b> . See instructions                                                                                                                                                    | <b>4</b>                 | 368,803,384 |                     |
| <b>5</b>             | If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); <b>all others</b> , enter the amount from line 4                   | <b>5</b>                 | 174,672,796 |                     |
| <b>6</b>             | Enter the <b>smallest</b> of line 3, 4, or 5                                                                                                                                                          | <b>6</b>                 | 17,727,982  |                     |
| <b>7</b>             | Enter the amount from Form 1040, line 38, or Form 1040NR, line 36                                                                                                                                     | <b>7</b>                 |             |                     |
| <b>8</b>             | Enter on line 8 the decimal amount shown below that applies to the amount on line 7                                                                                                                   |                          |             |                     |
| <b>If line 7 is:</b> |                                                                                                                                                                                                       | <b>If line 7 is:</b>     |             |                     |
| <b>Over</b>          | <b>But not over</b>                                                                                                                                                                                   | <b>Decimal amount is</b> | <b>Over</b> | <b>But not over</b> |
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For Paperwork Reduction Act Notice, see page 4 of the instructions.

Cat. No. 11862M

Form **2441** (2006)

**Part III Dependent Care Benefits**

|           |                                                                                                                                                                                                                                                                                                                                                                                                                  |           |             |  |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-------------|--|
| <b>12</b> | Enter the total amount of <b>dependent care benefits</b> you received in 2006. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. <b>Do not</b> include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership . . . . . | <b>12</b> | 3,504,249   |  |
| <b>13</b> | Enter the amount, if any, you carried over from 2005 and used in 2006 during the grace period. See instructions . . . . .                                                                                                                                                                                                                                                                                        | <b>13</b> | 9,522       |  |
| <b>14</b> | Enter the amount, if any, you forfeited or carried forward to 2007. See instructions . . . . .                                                                                                                                                                                                                                                                                                                   | <b>14</b> | ( 84,119 )  |  |
| <b>15</b> | Combine lines 12 through 14. See instructions . . . . .                                                                                                                                                                                                                                                                                                                                                          | <b>15</b> |             |  |
| <b>16</b> | Enter the total amount of <b>qualified expenses</b> incurred in 2006 for the care of the <b>qualifying person(s)</b> . . . . .                                                                                                                                                                                                                                                                                   | <b>16</b> | 7,103,177   |  |
| <b>17</b> | Enter the <b>smaller</b> of line 15 or 16 . . . . .                                                                                                                                                                                                                                                                                                                                                              | <b>17</b> |             |  |
| <b>18</b> | Enter your <b>earned income</b> . See instructions . . . . .                                                                                                                                                                                                                                                                                                                                                     | <b>18</b> | 368,803,384 |  |
| <b>19</b> | Enter the amount shown below that applies to you.<br><ul style="list-style-type: none"> <li>• If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5).</li> <li>• If married filing separately, see the instructions for the amount to enter.</li> <li>• All others, enter the amount from line 18.</li> </ul>              | <b>19</b> | 174,672,796 |  |
| <b>20</b> | Enter the <b>smallest</b> of line 17, 18, or 19 . . . . .                                                                                                                                                                                                                                                                                                                                                        | <b>20</b> |             |  |
| <b>21</b> | 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- . . . . .                                                                                                                                                                                                                                                       | <b>21</b> | 48,410      |  |
| <b>22</b> | Subtract line 21 from line 15 . . . . .                                                                                                                                                                                                                                                                                                                                                                          | <b>22</b> |             |  |
| <b>23</b> | Enter \$5,000 (\$2,500 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 19) . . . . .                                                                                                                                                                                                                                                                      | <b>23</b> |             |  |
| <b>24</b> | <b>Deductible benefits.</b> Enter the <b>smallest</b> of line 20, 21, or 23. Also, include this amount on the appropriate line(s) of your return. See instructions . . . . .                                                                                                                                                                                                                                     | <b>24</b> | 13,676      |  |
| <b>25</b> | Enter the <b>smaller</b> of line 20 or 23 . . . . .                                                                                                                                                                                                                                                                                                                                                              | <b>25</b> |             |  |
| <b>26</b> | Enter the amount from line 24 . . . . .                                                                                                                                                                                                                                                                                                                                                                          | <b>26</b> |             |  |
| <b>27</b> | <b>Excluded benefits.</b> Subtract line 26 from line 25. If zero or less, enter -0- . . . . .                                                                                                                                                                                                                                                                                                                    | <b>27</b> | 2,558,744   |  |
| <b>28</b> | <b>Taxable benefits.</b> Subtract line 27 from line 22. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7, or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7, or Form 1040NR, line 8, enter "DCB". . . . .                                                                                                                                                           | <b>28</b> | 831,684     |  |

To claim the child and dependent care credit, complete lines 29–33 below.

|           |                                                                                                                                                                                            |           |            |  |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------|--|
| <b>29</b> | Enter \$3,000 (\$6,000 if two or more qualifying persons) . . . . .                                                                                                                        | <b>29</b> |            |  |
| <b>30</b> | Add lines 24 and 27 . . . . .                                                                                                                                                              | <b>30</b> | 2,572,421  |  |
| <b>31</b> | Subtract line 30 from line 29. If zero or less, <b>stop</b> . You cannot take the credit. <b>Exception.</b> If you paid 2005 expenses in 2006, see the instructions for line 9 . . . . .   | <b>31</b> |            |  |
| <b>32</b> | Complete line 2 on the front of this form. <b>Do not</b> include in column (c) any benefits shown on line 30 above. Then, add the amounts in column (c) and enter the total here . . . . . | <b>32</b> |            |  |
| <b>33</b> | Enter the <b>smaller</b> of line 31 or 32. Also, enter this amount on line 3 on the front of this form and complete lines 4–11 . . . . .                                                   | <b>33</b> | 18,035,415 |  |

Form

**3468**

(Rev. December 2006)

Department of the Treasury  
Internal Revenue Service (99)**Investment Credit**▶ **Attach to your tax return. See instructions.**

OMB No. 1545-0155

Attachment  
Sequence No. **52**

Name(s) shown on return

Total Forms Filed = 35,590

Identifying number

- 1** Rehabilitation credit (see instructions for requirements that must be met):
- a** Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. **Note:** *This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent* . . . . ▶ ☐
- b** Enter the date on which the 24- or 60-month measuring period begins \_\_\_\_/\_\_\_\_/\_\_\_\_ and ends \_\_\_\_/\_\_\_\_/\_\_\_\_
- c** Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) . . . . \$ \_\_\_\_\_
- d** Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 1b above . . . . \$ \_\_\_\_\_
- Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:
- e** Pre-1936 buildings located in the Gulf Opportunity Zone . . . . \$ \_\_\_\_\_ × 13% (.13)
- f** Other pre-1936 buildings . . . . \$ 439,107 × 10% (.10)
- g** Certified historic structures located in the Gulf Opportunity Zone . . . . \$ \_\_\_\_\_ × 26% (.26)
- h** Other certified historic structures . . . . \$ 516,793 × 20% (.20)
- For properties identified on lines 1g or 1h, complete lines 1i and 1j
- i** Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) . . . . \_\_\_\_\_
- j** Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) . . . . \_\_\_\_/\_\_\_\_/\_\_\_\_
- k** Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) . . . .
- 2** Energy credit:
- a** Basis of property using geothermal energy placed in service during the tax year (see instructions) \$ \_\_\_\_\_ × 10% (.10)
- 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):
- c** Basis of property installed during the tax year \$ \_\_\_\_\_ × 30% (.30)
- d** Kilowatt capacity of property in **c** above . . . ▶ \_\_\_\_\_ × \$1,000
- e** Enter the lesser of line 2c or 2d . . . .
- Qualified microturbine property (see instructions):
- f** Basis of property installed during the tax year \$ \_\_\_\_\_ × 10% (.10)
- g** Kilowatt capacity of property in **f** above . . . ▶ \_\_\_\_\_ × \$200
- h** Enter the lesser of line 2f or 2g . . . .
- i** Total. Add lines 2a, 2b, 2e, and 2h . . . .
- 3** Qualifying advanced coal project credit (see instructions):
- a** Basis of qualified investment in integrated gasification combined cycle property placed in service during the tax year \$ \_\_\_\_\_ × 20% (.20)
- b** Basis of qualified investment in property other than in **a** above placed in service during the tax year ▶ \$ \_\_\_\_\_ × 15% (.15)
- c** Total. Add lines 3a and 3b . . . .
- 4** Qualifying gasification project credit (see instructions). Basis of qualified investment in property placed in service during the tax year . . . . ▶ \$ \_\_\_\_\_ × 20% (.20)
- 5** Credit from cooperatives. Enter the unused investment credit from cooperatives . . . .
- 6** Add lines 1e through 1h, 1k, 2i, 3c, 4, and 5. Report this amount on the applicable line of Form 3800 (e.g., line 1a of the 2006 Form 3800) . . . . Nondeductible investment credit = 174

|           |         |  |
|-----------|---------|--|
| <b>1e</b> | *       |  |
| <b>1f</b> | 43,911  |  |
| <b>1g</b> | *       |  |
| <b>1h</b> | 103,359 |  |
| <b>1k</b> | *       |  |
| <b>2i</b> | 19,085  |  |
| <b>3c</b> | 35,747  |  |
| <b>4</b>  | 430     |  |
| <b>5</b>  | *       |  |
| <b>6</b>  | 220,535 |  |

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **3800****General Business Credit**

OMB No. 1545-0895

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

**2006**  
Attachment  
Sequence No. **22**

Name(s) shown on return

Total Forms Filed = 587,378

Identifying number

**Part I Current Year Credit****Important:** You may not be required to complete and file a separate credit form (shown in parentheses below) to claim the credit. For details, see **What's New** in the instructions.

|                                                                                                                                                            |            |           |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----------|--|
| <b>1a</b> Investment credit (attach Form 3468)                                                                                                             | <b>1a</b>  | 220,535   |  |
| <b>b</b> Work opportunity credit (Form 5884)                                                                                                               | <b>1b</b>  | 320,727   |  |
| <b>c</b> Welfare-to-work credit (Form 8861)                                                                                                                | <b>1c</b>  | 18,336    |  |
| <b>d</b> Credit for increasing research activities (Form 6765)                                                                                             | <b>1d</b>  | 387,959   |  |
| <b>e</b> Low-income housing credit (Form 8586) (enter EIN if claiming this credit from a pass-through entity: _____)                                       | <b>1e</b>  | 178,987   |  |
| <b>f</b> Enhanced oil recovery credit <b>only</b> from partnerships and S corporations (see instructions)                                                  | <b>1f</b>  | 1,251     |  |
| <b>g</b> Disabled access credit (Form 8826) (do not enter more than \$5,000)                                                                               | <b>1g</b>  | 25,904    |  |
| <b>h</b> Renewable electricity production credit (Form 8835, Section A only)                                                                               | <b>1h</b>  | 18,759    |  |
| <b>i</b> Indian employment credit (Form 8845)                                                                                                              | <b>1i</b>  | 20,993    |  |
| <b>j</b> Credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846)                                                  | <b>1j</b>  | 301,482   |  |
| <b>k</b> Orphan drug credit (Form 8820)                                                                                                                    | <b>1k</b>  | 1,772     |  |
| <b>l</b> New markets credit (Form 8874) (enter EIN if claiming this credit from a pass-through entity: _____)                                              | <b>1l</b>  | 2,939     |  |
| <b>m</b> Credit for small employer pension plan startup costs (Form 8881) (do not enter more than \$500)                                                   | <b>1m</b>  | 1,551     |  |
| <b>n</b> Credit for employer-provided child care facilities and services (Form 8882) (enter EIN if claiming this credit from a pass-through entity: _____) | <b>1n</b>  | 4,217     |  |
| <b>o</b> Qualified railroad track maintenance credit (Form 8900)                                                                                           | <b>1o</b>  | 27,329    |  |
| <b>p</b> Biodiesel and renewable diesel fuels credit (attach Form 8864)                                                                                    | <b>1p</b>  | 2,254     |  |
| <b>q</b> Low sulfur diesel fuel production credit (Form 8896)                                                                                              | <b>1q</b>  | 27,975    |  |
| <b>r</b> Distilled spirits credit (Form 8906)                                                                                                              | <b>1r</b>  | 9,248     |  |
| <b>s</b> Nonconventional source fuel credit (Form 8907)                                                                                                    | <b>1s</b>  | 109,799   |  |
| <b>t</b> Energy efficient home credit (Form 8908)                                                                                                          | <b>1t</b>  | 21,214    |  |
| <b>u</b> Energy efficient appliance credit (Form 8909)                                                                                                     | <b>1u</b>  | *         |  |
| <b>v</b> Alternative motor vehicle credit (Form 8910)                                                                                                      | <b>1v</b>  | **        |  |
| <b>w</b> Alternative fuel vehicle refueling property credit (Form 8911)                                                                                    | <b>1w</b>  | 889       |  |
| <b>x</b> Credit for contributions to selected community development corporations (Form 8847)                                                               | <b>1x</b>  | 220       |  |
| <b>y</b> Mine rescue team training credit (Form 8923)                                                                                                      | <b>1y</b>  | *         |  |
| <b>z</b> General credits from an electing large partnership (Schedule K-1 (Form 1065-B))                                                                   | <b>1z</b>  | 4,358     |  |
| <b>aa</b> Credits for employers affected by Hurricane Katrina, Rita, or Wilma (Form 5884-A)                                                                | <b>1aa</b> | 46,494    |  |
| <b>2</b> Add lines 1a through 1aa                                                                                                                          | <b>2</b>   | 2,036,627 |  |
| <b>3</b> Passive activity credits included on line 2 (see instructions)                                                                                    | <b>3</b>   | 343,094   |  |
| <b>4</b> Subtract line 3 from line 2                                                                                                                       | <b>4</b>   | 1,693,533 |  |
| <b>5</b> Passive activity credits allowed for 2006 (see instructions)                                                                                      | <b>5</b>   | 311,666   |  |
| <b>6</b> Carryforward of general business credit to 2006. See instructions for the schedule to attach                                                      | <b>6</b>   | 3,218,751 |  |
| <b>7</b> Carryback of general business credit from 2007 (see instructions)                                                                                 | <b>7</b>   |           |  |
| <b>8</b> <b>Current year credit.</b> Add lines 4 through 7                                                                                                 | <b>8</b>   | 5,223,949 |  |

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12392F

Form **3800** (2006)

\* Entry for this line is greater than zero, but too small to report

\*\* Data Not Available

**Part II Allowable Credit**

|            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |            |            |            |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------|------------|
| <b>9</b>   | Regular tax before credits:                                                                                                                                                                                                                                                                                                                                                                                                                                             |            |            |            |
|            | <ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 1040, line 44 or Form 1040NR, line 41 .</li> <li>Corporations. Enter the amount from Form 1120, Schedule J, line 2; Form 1120-A, Part I, line 1; or the applicable line of your return . . . . .</li> <li>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 . . . . .</li> </ul>       |            |            |            |
|            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |            | <b>9</b>   |            |
| <b>10</b>  | Alternative minimum tax:                                                                                                                                                                                                                                                                                                                                                                                                                                                |            |            |            |
|            | <ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 6251, line 35 . . . . .</li> <li>Corporations. Enter the amount from Form 4626, line 14 . . . . .</li> <li>Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 .</li> </ul>                                                                                                                                                                                         |            |            |            |
|            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |            | <b>10</b>  | 2,476,203  |
| <b>11</b>  | Add lines 9 and 10 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                            |            | <b>11</b>  |            |
| <b>12a</b> | Foreign tax credit . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>12a</b> |            |            |
| <b>b</b>   | Credits from Form 1040, lines 48 through 54 (or Form 1040NR, lines 45 through 49) . . . . .                                                                                                                                                                                                                                                                                                                                                                             | <b>12b</b> |            |            |
| <b>c</b>   | Qualified electric vehicle credit (Form 8834, line 20) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                        | <b>12c</b> |            |            |
| <b>d</b>   | Non-business alternative motor vehicle credit (Form 8910, line 18) . . . . .                                                                                                                                                                                                                                                                                                                                                                                            | <b>12d</b> |            |            |
| <b>e</b>   | Non-business alternative fuel vehicle refueling property credit (Form 8911, line 19) . . . . .                                                                                                                                                                                                                                                                                                                                                                          | <b>12e</b> |            |            |
| <b>f</b>   | Add lines 12a through 12e . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                     |            | <b>12f</b> |            |
| <b>13</b>  | <b>Net income tax.</b> Subtract line 12f from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18 . . . . .                                                                                                                                                                                                                                                                                                                                             |            | <b>13</b>  | 78,139,628 |
| <b>14</b>  | <b>Net regular tax.</b> Subtract line 12f from line 9. If zero or less, enter -0-                                                                                                                                                                                                                                                                                                                                                                                       | <b>14</b>  | 75,664,132 |            |
| <b>15</b>  | Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions) . . . . .                                                                                                                                                                                                                                                                                                                                                                            | <b>15</b>  | 16,820,224 |            |
| <b>16</b>  | Tentative minimum tax:                                                                                                                                                                                                                                                                                                                                                                                                                                                  |            |            |            |
|            | <ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 6251, line 33 . . . . .</li> <li>Corporations. Enter the amount from Form 4626, line 12 . . . . .</li> <li>Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54 . . . . .</li> </ul>                                                                                                                                                                                 | <b>16</b>  | 71,500,001 |            |
| <b>17</b>  | Enter the greater of line 15 or line 16 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                       |            | <b>17</b>  |            |
| <b>18</b>  | Subtract line 17 from line 13. If zero or less, enter -0- . . . . .                                                                                                                                                                                                                                                                                                                                                                                                     |            | <b>18</b>  |            |
| <b>19</b>  | <b>Credit allowed for the current year.</b> Enter the <b>smaller</b> of line 8 or line 18. <b>Individuals, estates, and trusts:</b> See the instructions for line 19 if claiming the research credit. <b>C corporations:</b> See the line 19 instructions if there has been an ownership change, acquisition, or reorganization. Report the amount from line 19 (if smaller than line 8, see instructions) as indicated below or on the applicable line of your return: |            |            |            |
|            | <ul style="list-style-type: none"> <li>Individuals. Form 1040, line 55 or Form 1040NR, line 50 . . . . .</li> <li>Corporations. Form 1120, Schedule J, line 5c; or Form 1120-A, Part I, line 2 . . . . .</li> <li>Estates and trusts. Form 1041, Schedule G, line 2c . . . . .</li> </ul>                                                                                                                                                                               |            | <b>19</b>  | 1,302,464  |

## AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **3903**

Department of the Treasury  
Internal Revenue Service

**Moving Expenses**

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2006**Attachment  
Sequence No. **62**

Name(s) shown on return

Your social security number

**Total Forms Filed = 1,100,438**

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

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

|                                                                                                                                                                                                                    |                                                                                                                                                                                                                                           |   |           |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-----------|--|
| 1                                                                                                                                                                                                                  | Transportation and storage of household goods and personal effects (see instructions) . . . . .                                                                                                                                           | 1 | 2,544,227 |  |
| 2                                                                                                                                                                                                                  | Travel (including lodging) from your old home to your new home (see instructions). <b>Do not</b> include the cost of meals . . . . .                                                                                                      | 2 | 836,253   |  |
| 3                                                                                                                                                                                                                  | Add lines 1 and 2 . . . . .                                                                                                                                                                                                               | 3 | 3,380,480 |  |
| 4                                                                                                                                                                                                                  | Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is <b>not</b> 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 <b>P</b> . . . . . | 4 | 337,067   |  |
| 5                                                                                                                                                                                                                  | Is line 3 <b>more than</b> line 4?                                                                                                                                                                                                        |   |           |  |
| <input type="checkbox"/> <b>No.</b> You <b>cannot</b> 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, or Form 1040NR, line 8. |                                                                                                                                                                                                                                           |   |           |  |
| <input type="checkbox"/> <b>Yes.</b> Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form 1040NR, line 26. This is your <b>moving expense deduction</b> . . . . .                 |                                                                                                                                                                                                                                           | 5 | 3,065,970 |  |

**General Instructions****What's New**

For 2006, the standard mileage rate for using your vehicle to move to a new home is 18 cents a mile.

**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.

**Moving Expenses You Can Deduct**

You can deduct the reasonable expenses of moving your household goods and personal effects and of traveling from your old home to your new home. Reasonable expenses can include the cost of lodging (but not meals) while traveling to your new home. You cannot deduct the cost of sightseeing trips.

**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 the distance test and time test. See instructions on the 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.



*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 <b>old home</b> to your <b>new workplace</b> . . . . . | 1. _____ miles |
| 2. Number of miles from your <b>old home</b> to your <b>old workplace</b> . . . . . | 2. _____ miles |
| 3. Subtract line 2 from line 1. If zero or less, enter -0- . . . . .                | 3. _____ miles |

**Is line 3 at least 50 miles?**

- ☐ **Yes.** You meet this test.
- ☐ **No.** You do not meet this test. You **cannot** deduct your moving expenses. **Do not** complete Form 3903.

Form

**4136**Department of the Treasury  
Internal Revenue Service**Credit for Federal Tax Paid on Fuels**

► See the separate instructions.

► Attach this form to your income tax return.

OMB No. 1545-0162

**2006**Attachment  
Sequence No. **23**

Name (as shown on your income tax return)

Taxpayer identification number

Data on this form reflects only form 1040 filers, not business or fiduciary filers

Total Forms Filed = 318,754

**Caution.** Claimant has the name and address of the person who sold the fuel to the claimant and the dates of purchase. For claims on lines 1c and 2b (type of use 13 and 14), 3d, 4c, 5, and 9, claimant has not waived the right to make the claim. For claims on lines 1c and 2b (type of use 13 and 14), claimant certifies that a certificate has not been provided to the credit card issuer.

**1 Nontaxable Use of Gasoline**

|                                                          | (a) Type of use | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|----------------------------------------------------------|-----------------|----------|-------------|----------------------|---------|
| a Off-highway business use                               |                 | \$ .183  |             | \$ 52,452            | 362     |
| b Use on a farm for farming purposes                     |                 | .183     |             |                      |         |
| c Other nontaxable use (see <b>Caution</b> above line 1) |                 | .183     |             |                      |         |
| d Exported                                               |                 | .184     |             | 1,251                | 411     |

**2 Nontaxable Use of Aviation Gasoline**

|                                                          | (a) Type of use | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|----------------------------------------------------------|-----------------|----------|-------------|----------------------|---------|
| a Use in commercial aviation (other than foreign trade)  |                 | \$ .15   |             | \$ 224               | 354     |
| b Other nontaxable use (see <b>Caution</b> above line 1) |                 | .193     |             | 101                  | 324     |
| c Exported                                               |                 | .194     |             | *                    | 412     |

**3 Nontaxable Use of Undyed Diesel Fuel**

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

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

|                                                                              | (a) Type of use | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|------------------------------------------------------------------------------|-----------------|----------|-------------|----------------------|---------|
| a Nontaxable use                                                             |                 | \$ .243  |             | \$ 23,581            | 360     |
| b Use on a farm for farming purposes                                         |                 | .243     |             |                      |         |
| c Use in trains                                                              |                 | .22      |             | *                    | 353     |
| d Use in certain intercity and local buses (see <b>Caution</b> above line 1) |                 | .17      |             | 1,543                | 350     |
| e Exported                                                                   |                 | .244     |             | *                    | 413     |

**4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)**

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 ► ☐

|                                                                              | (a) Type of use | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|------------------------------------------------------------------------------|-----------------|----------|-------------|----------------------|---------|
| a Nontaxable use                                                             |                 | \$ .243  |             | \$ 5,032             | 346     |
| b Use on a farm for farming purposes                                         |                 | .243     |             |                      |         |
| c Use in certain intercity and local buses (see <b>Caution</b> above line 1) |                 | .17      |             | *                    | 347     |
| d Exported                                                                   |                 | .244     |             | *                    | 414     |

**5 Kerosene Used in Commercial Aviation (Other Than Foreign Trade)**

|                                                              | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|--------------------------------------------------------------|----------|-------------|----------------------|---------|
| a Kerosene taxed at \$.244 (see <b>Caution</b> above line 1) | \$ .200  |             | \$ 124               | 417     |
| b Kerosene taxed at \$.219 (see <b>Caution</b> above line 1) | .175     |             | 150                  | 355     |

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 12625R

Form **4136** (2006)

\* Entry for this line is greater than zero, but too small to report

**6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel****Registration No. ▶**

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

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

|                                                   | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|---------------------------------------------------|----------|-------------|----------------------|---------|
| <b>a</b> Use by a state or local government       | \$ .243  |             | \$ *                 | 360     |
| <b>b</b> Use in certain intercity and local buses | .17      |             | 0                    | 350     |

**7 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use 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 . . . ▶ ☐

|                                                   | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|---------------------------------------------------|----------|-------------|----------------------|---------|
| <b>a</b> Use by a state or local government       | \$ .243  | }           | \$ *                 | 346     |
| <b>b</b> Sales from a blocked pump                | .243     |             |                      |         |
| <b>c</b> Use in certain intercity and local buses | .17      |             | 0                    | 347     |

**8 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation****Registration No. ▶**

Claimant sold the kerosene for use in aviation 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 the written consent of the buyer to make the claim. See the instructions for additional information to be submitted.

|                                                                                | (a) Type of use | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|--------------------------------------------------------------------------------|-----------------|----------|-------------|----------------------|---------|
| <b>a</b> Use in commercial aviation (other than foreign trade) taxed at \$.219 |                 | \$ .175  |             | \$ *                 | 355     |
| <b>b</b> Use in commercial aviation (other than foreign trade) taxed at \$.244 |                 | .200     |             | *                    | 417     |
| <b>c</b> Nonexempt use in noncommercial aviation                               |                 | .025     |             | *                    | 418     |
| <b>d</b> Other nontaxable uses taxed at \$.244                                 |                 | .243     |             | *                    | 346     |
| <b>e</b> Other nontaxable uses taxed at \$.219                                 |                 | .218     |             | 0                    | 369     |

**9 Nontaxable Use of Kerosene Used in Noncommercial Aviation**

|                                                                                              | (a) Type of use | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|----------------------------------------------------------------------------------------------|-----------------|----------|-------------|----------------------|---------|
| <b>a</b> Nontaxable use (other than state) taxed at \$.244 (see <b>Caution</b> above line 1) |                 | \$ .243  |             | \$ 0                 | 346     |
| <b>b</b> Nontaxable use (other than state) taxed at \$.219 (see <b>Caution</b> above line 1) |                 | .218     |             | 0                    | 369     |

**10 Reserved for future use**

**11 Nontaxable Use of Liquefied Petroleum Gas (LPG) (before October 1, 2006)**

|          | (a) Type of use                              | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|----------|----------------------------------------------|----------|-------------|----------------------|---------|
| <b>a</b> | Use in certain intercity and local buses     | .062     |             | \$ 0                 | 352     |
| <b>b</b> | Use in qualified local buses or school buses | .136     |             | 0                    | 361     |
| <b>c</b> | Other nontaxable use                         | .136     |             | *                    | 395     |

**12 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 of alcohol | (d) Amount of credit | (e) CRN |
|----------|---------------------------------------------------------------|------------------------|----------------------|---------|
| <b>a</b> | Alcohol fuel mixtures containing ethanol                      | \$ .51                 | \$ 0                 | 393     |
| <b>b</b> | Alcohol fuel mixtures containing alcohol (other than ethanol) | .60                    | *                    | 394     |

**13 Biodiesel or Renewable Diesel Mixture Credit**

Registration No. ►

Claimant produced a mixture by mixing diesel fuel with biodiesel or renewable diesel. The biodiesel used to produce the biodiesel mixture must meet ASTM D6751 and be registered with the EPA as a fuel and fuel additive under section 211 of the Clean Air Act. The 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 of biodiesel or renewable diesel | (d) Amount of credit | (e) CRN |
|----------|------------------------------------------------|----------------------------------------------|----------------------|---------|
| <b>a</b> | Biodiesel (other than agri-biodiesel) mixtures | \$ .50                                       | \$ *                 | 388     |
| <b>b</b> | Agri-biodiesel mixtures                        | 1.00                                         | 0                    | 390     |
| <b>c</b> | Renewable diesel mixtures                      | 1.00                                         | *                    | 307     |

**14 Nontaxable Use of Alternative Fuel (after September 30, 2006)**

**Caution.** There is a reduced credit rate for use in certain intercity and local buses (type of use 5). See page 4 in the Instructions for Form 4136 for the credit rate.

|          | (a) Type of use                                                                        | (b) Rate | (c) Gallons or gasoline gallon equivalents (GGE) | (d) Amount of credit | (e) CRN |
|----------|----------------------------------------------------------------------------------------|----------|--------------------------------------------------|----------------------|---------|
| <b>a</b> | Liquefied petroleum gas (LPG)                                                          | \$.183   |                                                  | \$ *                 | 419     |
| <b>b</b> | "P Series" fuels                                                                       | .183     |                                                  | 0                    | 420     |
| <b>c</b> | Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)                                    | .183     |                                                  | *                    | 421     |
| <b>d</b> | Liquefied hydrogen                                                                     | .183     |                                                  | *                    | 422     |
| <b>e</b> | Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process | .243     |                                                  | 0                    | 423     |
| <b>f</b> | Liquid hydrocarbons derived from biomass                                               | .243     |                                                  | 0                    | 424     |
| <b>g</b> | Liquefied natural gas (LNG)                                                            | .243     |                                                  | 0                    | 425     |

**15 Alternative Fuel Credit and Alternative Fuel Mixture Credit (after September 30, 2006)**

Registration No. ►

|          | (b) Rate                                                                               | (c) Gallons or gasoline gallon equivalents (GGE) | (d) Amount of credit | (e) CRN |
|----------|----------------------------------------------------------------------------------------|--------------------------------------------------|----------------------|---------|
| <b>a</b> | Liquefied petroleum gas (LPG)                                                          | \$ .50                                           | \$ 101               | 426     |
| <b>b</b> | "P Series" fuels                                                                       | .50                                              | *                    | 427     |
| <b>c</b> | Compressed natural gas (CNG) (GGE = 121 cu. ft.)                                       | .50                                              | *                    | 428     |
| <b>d</b> | Liquefied hydrogen                                                                     | .50                                              | *                    | 429     |
| <b>e</b> | Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process | .50                                              | 0                    | 430     |
| <b>f</b> | Liquid hydrocarbons derived from biomass                                               | .50                                              | 0                    | 431     |
| <b>g</b> | Liquefied natural gas (LNG)                                                            | .50                                              | 0                    | 432     |

\* Entry for this line is greater than zero, but too small to report

**16 Registered Credit Card Issuers****Registration No. ►**

|                                                                                                 | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|-------------------------------------------------------------------------------------------------|----------|-------------|----------------------|---------|
| <b>a</b> Diesel fuel sold for the exclusive use of a state or local government                  | \$ .243  |             | \$ 0                 | 360     |
| <b>b</b> Kerosene sold for the exclusive use of a state or local government                     | .243     |             | 0                    | 346     |
| <b>c</b> Kerosene for use in aviation sold for the exclusive use of a state or local government | .218     |             | 0                    | 369     |

**17 Nontaxable Use of a Diesel-Water Fuel Emulsion****Caution.** There is a reduced credit rate for use in certain intercity and local buses (type of use 5). See page 4 in the Instructions for Form 4136 for the credit rate.

|                         | (a) Type of use | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|-------------------------|-----------------|----------|-------------|----------------------|---------|
| <b>a</b> Nontaxable use |                 | \$ .197  |             | \$ *                 | 309     |
| <b>b</b> Exported       |                 | .198     |             | 0                    | 306     |

**18 Diesel-Water Fuel Emulsion Blending****Registration No. ►**

|                | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|----------------|----------|-------------|----------------------|---------|
| Blender credit | \$ .046  |             | \$ 0                 | 310     |

**19 Exported Dyed Fuels**

|                                                                                                                                                                                                                                                                                        | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-------------|----------------------|---------|
| <b>a</b> Exported dyed diesel fuel                                                                                                                                                                                                                                                     | \$ .001  |             | \$ 0                 | 415     |
| <b>b</b> Exported dyed kerosene                                                                                                                                                                                                                                                        | .001     |             | *                    | 416     |
| <b>20 Total income tax credit claimed.</b> Add lines 1 through 19, 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 24h; or the proper line of other returns. ► |          | <b>20</b>   | \$ 85,905            |         |

\* Entry for this line is greater than zero, but too small to report

Form **4562**  
Department of the Treasury  
Internal Revenue Service

**Depreciation and Amortization**  
**(Including Information on Listed Property)**

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

OMB No. 1545-0172

**2006**  
Attachment  
Sequence No. **67**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Total Forms Filed = 12,020,625

**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

|                             |                                                                                                                                                   |                              |                  |
|-----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|------------------|
| 1                           | Maximum amount. See the instructions for a higher limit for certain businesses . . . . .                                                          | 1                            | \$108,000        |
| 2                           | Total cost of section 179 property placed in service (see instructions) . . . . .                                                                 | 2                            | 40,348,592       |
| 3                           | Threshold cost of section 179 property before reduction in limitation . . . . .                                                                   | 3                            | \$430,000        |
| 4                           | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . .                                                        | 4                            |                  |
| 5                           | Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions . . . . . | 5                            | 533,754,338      |
| (a) Description of property |                                                                                                                                                   | (b) Cost (business use only) | (c) Elected cost |
| 6                           |                                                                                                                                                   |                              |                  |
| 7                           | Listed property. Enter the amount from line 29 . . . . .                                                                                          | 7                            | 2,252,087        |
| 8                           | Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 . . . . .                                                    | 8                            | 45,291,571       |
| 9                           | Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8. . . . .                                                                        | 9                            | 45,206,303       |
| 10                          | Carryover of disallowed deduction from line 13 of your 2005 Form 4562 . . . . .                                                                   | 10                           | 1,598,149        |
| 11                          | Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)                                | 11                           | 348,699,568      |
| 12                          | Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 . . . . .                                                   | 12                           | 44,762,847       |
| 13                          | Carryover of disallowed deduction to 2007. Add lines 9 and 10, less line 12 ►                                                                     | 13                           |                  |

**Note:** Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

|    |                                                                                                                                                                                    |    |           |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----------|
| 14 | Special allowance for qualified New York Liberty or Gulf Opportunity Zone property (other than listed property) placed in service during the tax year (see instructions) . . . . . | 14 | 779,170   |
| 15 | Property subject to section 168(f)(1) election . . . . .                                                                                                                           | 15 | 36,248    |
| 16 | Other depreciation (including ACRS) . . . . .                                                                                                                                      | 16 | 3,483,008 |

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

|    |                                                                                                                                                                      |    |            |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|------------|
| 17 | MACRS deductions for assets placed in service in tax years beginning before 2006 . . . . .                                                                           | 17 | 38,452,433 |
| 18 | If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here . . . . . <input type="checkbox"/> |    |            |

**Section B—Assets Placed in Service During 2006 Tax Year Using the General Depreciation System**

| (a) Classification of property | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only—see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|--------------------------------|--------------------------------------|----------------------------------------------------------------------------|---------------------|----------------|------------|----------------------------|
| 19a 3-year property            |                                      | 3,053,593                                                                  |                     |                |            | 827,399                    |
| b 5-year property              |                                      | 20,161,279                                                                 |                     |                |            | 3,235,320                  |
| c 7-year property              |                                      | 19,397,636                                                                 |                     |                |            | 2,119,689                  |
| d 10-year property             |                                      | 4,109,615                                                                  |                     |                |            | 274,261                    |
| e 15-year property             |                                      | 5,607,063                                                                  |                     |                |            | 226,669                    |
| f 20-year property             |                                      | 2,168,854                                                                  |                     |                |            | 69,107                     |
| g 25-year property             |                                      | 582,560                                                                    | 25 yrs.             |                | S/L        | 38,590                     |
| h Residential rental property  |                                      | 205,484,925                                                                | 27.5 yrs.           | MM             | S/L        | 4,523,816                  |
|                                | undetermined type                    | 21,233                                                                     | 27.5 yrs.           | MM             | S/L        | 8,193 undetermined type    |
| i Nonresidential real property |                                      | 66,656,989                                                                 | 39 yrs.             | MM             | S/L        | 957,301                    |
|                                | Total GDS cost                       | 327,243,746                                                                |                     | MM             | S/L        | 12,280,345 Total GDS cost  |

**Section C—Assets Placed in Service During 2006 Tax Year Using the Alternative Depreciation System**

|                |  |           |         |    |     |        |
|----------------|--|-----------|---------|----|-----|--------|
| 20a Class life |  | 876,877   |         |    | S/L | 50,443 |
| b 12-year      |  | 101,941   | 12 yrs. |    | S/L | 3,854  |
| c 40-year      |  | 1,890,856 | 40 yrs. | MM | S/L | 29,617 |

**Part IV Summary (see instructions)** Total ADS Cost = 2,869,673 Total ADS Deduction = 83,913

|    |                                                                                                                                                                                                                     |    |             |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-------------|
| 21 | Listed property. Enter amount from line 28 . . . . .                                                                                                                                                                | 21 | 6,301,156   |
| 22 | <b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr. . . . . | 22 | 106,179,120 |
| 23 | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs . . . . .                                                                   | 23 | *           |

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2006)

\* Entry for this line is greater than zero, but too small to report

## 2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

Form 4562 (2006)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Page 2

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

| (a)<br>Type of property (list vehicles first)                                                                                                                                                             | (b)<br>Date placed in service | (c)<br>Business/investment use percentage | (d)<br>Cost or other basis | (e)<br>Basis for depreciation (business/investment use only) | (f)<br>Recovery period | (g)<br>Method/Convention | (h)<br>Depreciation deduction | (i)<br>Elected section 179 cost |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-------------------------------------------|----------------------------|--------------------------------------------------------------|------------------------|--------------------------|-------------------------------|---------------------------------|
| <b>25</b> Special allowance for qualified New York Liberty or Gulf Opportunity Zone property placed in service during the tax year and used more than 50% in a qualified business use (see instructions). |                               |                                           |                            |                                                              |                        | <b>25</b>                |                               |                                 |
| <b>26</b> Property used more than 50% in a qualified business use:                                                                                                                                        |                               | %                                         |                            |                                                              |                        |                          |                               |                                 |
|                                                                                                                                                                                                           |                               | %                                         |                            |                                                              |                        |                          |                               |                                 |
|                                                                                                                                                                                                           |                               | %                                         |                            |                                                              |                        |                          |                               |                                 |
| <b>27</b> Property used 50% or less in a qualified business use:                                                                                                                                          |                               | %                                         |                            |                                                              | S/L –                  |                          |                               |                                 |
|                                                                                                                                                                                                           |                               | %                                         |                            |                                                              | S/L –                  |                          |                               |                                 |
|                                                                                                                                                                                                           |                               | %                                         |                            | 50,202,404                                                   | S/L –                  |                          |                               |                                 |
| <b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1.                                                                                                              |                               |                                           |                            |                                                              |                        | <b>28</b>                | 6,301,156                     |                                 |
| <b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1.                                                                                                                           |                               |                                           |                            |                                                              |                        |                          | <b>29</b>                     | 2,252,087                       |

**Section B—Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

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

**Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees**Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are **not** more than 5% owners or related persons (see instructions).

|                                                                                                                                                                                                                                  | Yes | No |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| <b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?                                                                                        |     |    |
| <b>38</b> 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 |     |    |
| <b>39</b> Do you treat all use of vehicles by employees as personal use?                                                                                                                                                         |     |    |
| <b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?                                                   |     |    |
| <b>41</b> 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.**Part VI Amortization**

| (a)<br>Description of costs                                                               | (b)<br>Date amortization begins | (c)<br>Amortizable amount | (d)<br>Code section | (e)<br>Amortization period or percentage | (f)<br>Amortization for this year |
|-------------------------------------------------------------------------------------------|---------------------------------|---------------------------|---------------------|------------------------------------------|-----------------------------------|
| <b>42</b> Amortization of costs that begins during your 2006 tax year (see instructions): |                                 |                           |                     |                                          |                                   |
|                                                                                           |                                 | 5,219,496                 |                     |                                          |                                   |
| <b>43</b> Amortization of costs that began before your 2006 tax year.                     |                                 |                           |                     | <b>43</b>                                | 1,220,772                         |
| <b>44 Total.</b> Add amounts in column (f). See the instructions for where to report.     |                                 |                           |                     | <b>44</b>                                | 1,606,922                         |

## 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

2006

Attachment  
Sequence No. **26**

Identifying number

Total Forms Filed = 306.241

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

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

Property A \_\_\_\_\_

Property B \_\_\_\_\_

Property C \_\_\_\_\_

Property D \_\_\_\_\_

|                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                      | Properties |  |   |  |   |  |           |  |
|-----------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|---|--|---|--|-----------|--|
|                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                      | A          |  | B |  | C |  | D         |  |
| 2                                                               | Cost or other basis of each property . . . . .                                                                                                                                                                                                                                                                                                                                                                       | 2          |  |   |  |   |  |           |  |
| 3                                                               | Insurance or other reimbursement (whether or not you filed a claim) (see instructions) . . . . .                                                                                                                                                                                                                                                                                                                     | 3          |  |   |  |   |  |           |  |
| <b>Note:</b> If line 2 is <b>more</b> than line 3, skip line 4. |                                                                                                                                                                                                                                                                                                                                                                                                                      |            |  |   |  |   |  |           |  |
| 4                                                               | Gain from casualty or theft. If line 3 is <b>more</b> than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year.                                                                                                                          | 4          |  |   |  |   |  |           |  |
| 5                                                               | Fair market value <b>before</b> casualty or theft . . . . .                                                                                                                                                                                                                                                                                                                                                          | 5          |  |   |  |   |  |           |  |
| 6                                                               | Fair market value <b>after</b> casualty or theft . . . . .                                                                                                                                                                                                                                                                                                                                                           | 6          |  |   |  |   |  |           |  |
| 7                                                               | Subtract line 6 from line 5 . . . . .                                                                                                                                                                                                                                                                                                                                                                                | 7          |  |   |  |   |  |           |  |
| 8                                                               | Enter the <b>smaller</b> of line 2 or line 7 . . . . .                                                                                                                                                                                                                                                                                                                                                               | 8          |  |   |  |   |  |           |  |
| 9                                                               | Subtract line 3 from line 8. If zero or less, enter -0- . . . . .                                                                                                                                                                                                                                                                                                                                                    | 9          |  |   |  |   |  |           |  |
| 10                                                              | Casualty or theft loss. Add the amounts on line 9 in columns A through D . . . . .                                                                                                                                                                                                                                                                                                                                   | 10         |  |   |  |   |  |           |  |
| 11                                                              | Enter the <b>smaller</b> of line 10 or \$100. But if the loss arose in the Hurricane Katrina disaster area after August 24, 2005; Hurricane Rita disaster area after September 22, 2005; or Hurricane Wilma disaster area after October 22, 2005, and was caused by that particular hurricane, enter -0- . . . . .                                                                                                   | 11         |  |   |  |   |  |           |  |
| 12                                                              | Subtract line 11 from line 10 . . . . .                                                                                                                                                                                                                                                                                                                                                                              | 12         |  |   |  |   |  |           |  |
| <b>Caution:</b> Use only one Form 4684 for lines 13 through 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                                                              | <ul style="list-style-type: none"> <li>• If line 14 is <b>more</b> than line 13, enter the difference here and on Schedule D. <b>Do not</b> complete the rest of this section (see instructions).</li> <li>• If line 14 is <b>less</b> than line 13, enter -0- here and go to line 16.</li> <li>• If line 14 is <b>equal</b> to line 13, enter -0- here. <b>Do not</b> complete the rest of this section.</li> </ul> | 15         |  |   |  |   |  | 5,338     |  |
| 16                                                              | If line 14 is <b>less</b> than line 13, enter the difference . . . . .                                                                                                                                                                                                                                                                                                                                               | 16         |  |   |  |   |  | 6,137,149 |  |
| 17                                                              | Add the amounts on line 12 of all Forms 4684 on which you entered -0- on line 11. . . . .                                                                                                                                                                                                                                                                                                                            | 17         |  |   |  |   |  | 3,725,008 |  |
| 18                                                              | Is line 17 less than line 16?<br><input type="checkbox"/> <b>No.</b> Stop. Enter the amount from line 16 on Schedule A (Form 1040), line 19, or Schedule A (Form 1040NR), line 8. Estates and trusts, enter the amount from line 16 on the "Other deductions" line of your tax return.<br><input type="checkbox"/> <b>Yes.</b> Subtract line 17 from line 16.                                                        | 18         |  |   |  |   |  |           |  |
| 19                                                              | Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 36. Estates and trusts, see instructions . . . . .                                                                                                                                                                                                                                                                             | 19         |  |   |  |   |  |           |  |
| 20                                                              | Subtract line 19 from line 18. If zero or less, enter -0- . . . . .                                                                                                                                                                                                                                                                                                                                                  | 20         |  |   |  |   |  |           |  |
| 21                                                              | Add lines 17 and 20. Also enter the result on Schedule A (Form 1040), line 19, or Schedule A (Form 1040NR), line 8. Estates and trusts, enter the result on the "Other deductions" line of your tax return . . . . .                                                                                                                                                                                                 | 21         |  |   |  |   |  |           |  |

## AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form 4684 (2006)

Attachment Sequence No. 26

Page 2

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

Identifying number

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

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

Property A

Property B

Property C

Property D

|           |                                                                                                                                                                                                                                                                                                                                                                                                              | Properties |  |   |  |   |  |   |  |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|---|--|---|--|---|--|
|           |                                                                                                                                                                                                                                                                                                                                                                                                              | A          |  | B |  | C |  | D |  |
| <b>23</b> | Cost or adjusted basis of each property. . . . .                                                                                                                                                                                                                                                                                                                                                             | <b>23</b>  |  |   |  |   |  |   |  |
| <b>24</b> | Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3.<br><b>Note:</b> If line 23 is <b>more</b> than line 24, skip line 25.                                                                                                                                                                                                                                  | <b>24</b>  |  |   |  |   |  |   |  |
| <b>25</b> | Gain from casualty or theft. If line 24 is <b>more</b> 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. | <b>25</b>  |  |   |  |   |  |   |  |
| <b>26</b> | Fair market value <b>before</b> casualty or theft . . . . .                                                                                                                                                                                                                                                                                                                                                  | <b>26</b>  |  |   |  |   |  |   |  |
| <b>27</b> | Fair market value <b>after</b> casualty or theft. . . . .                                                                                                                                                                                                                                                                                                                                                    | <b>27</b>  |  |   |  |   |  |   |  |
| <b>28</b> | Subtract line 27 from line 26 . . . . .                                                                                                                                                                                                                                                                                                                                                                      | <b>28</b>  |  |   |  |   |  |   |  |
| <b>29</b> | Enter the <b>smaller</b> of line 23 or line 28 . . . . .<br><b>Note:</b> If the property was totally destroyed by casualty or lost from theft, enter on line 29 the amount from line 23.                                                                                                                                                                                                                     | <b>29</b>  |  |   |  |   |  |   |  |
| <b>30</b> | Subtract line 24 from line 29. If zero or less, enter -0-                                                                                                                                                                                                                                                                                                                                                    | <b>30</b>  |  |   |  |   |  |   |  |
| <b>31</b> | Casualty or theft loss. Add the amounts on line 30. Enter the total here and on line 32 or line 37 (see instructions).                                                                                                                                                                                                                                                                                       | <b>31</b>  |  |   |  |   |  |   |  |

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

## (b) Losses from casualties or thefts

(i) Trade, business, rental or royalty property

(ii) Income-producing and employee property

(c) Gains from casualties or thefts includible in income

(a) Identify casualty or theft

**Casualty or Theft of Property Held One Year or Less**

|           |                                                                                                                                                                                                                                                                                                                                                                                                             |           |     |     |          |  |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----|-----|----------|--|
| <b>32</b> |                                                                                                                                                                                                                                                                                                                                                                                                             | ( )       | ( ) | ( ) |          |  |
| <b>33</b> | Totals. Add the amounts on line 32 . . . . .                                                                                                                                                                                                                                                                                                                                                                | <b>33</b> | ( ) | ( ) | ( )      |  |
| <b>34</b> | Combine line 33, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions . . . . .                                                                                                                                                                                                                                    | <b>34</b> |     |     | -194,322 |  |
| <b>35</b> | Enter the amount from line 33, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 27, or Schedule A (Form 1040NR), line 16, and enter the amount from property used as an employee on Schedule A (Form 1040), line 22, or Schedule A (Form 1040NR), line 11. Estates and trusts, partnerships, and S corporations, see instructions. . . . . | <b>35</b> |     |     |          |  |

**Casualty or Theft of Property Held More Than One Year**

|                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |            |             |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-------------|--|
| <b>36</b>                                                                                                                                                                                                  | Casualty or theft gains from Form 4797, line 32 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>36</b>  | 52,525      |  |
| <b>37</b>                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | ( )        |             |  |
| <b>38</b>                                                                                                                                                                                                  | Total losses. Add amounts on line 37, columns (b)(i) and (b)(ii) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>38</b>  | ( 584,021 ) |  |
| <b>39</b>                                                                                                                                                                                                  | Total gains. Add lines 36 and 37, column (c) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>39</b>  | 233,548     |  |
| <b>40</b>                                                                                                                                                                                                  | Add amounts on line 38, columns (b)(i) and (b)(ii) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>40</b>  | 772,044     |  |
| <b>41</b>                                                                                                                                                                                                  | If the loss on line 40 is <b>more</b> than the gain on line 39:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |            |             |  |
| <b>a</b>                                                                                                                                                                                                   | Combine line 38, column (b)(i) and line 39, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions . . . . .                                                                                                                                                                                                                                                                            | <b>41a</b> | -511,435    |  |
| <b>b</b>                                                                                                                                                                                                   | 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, or Schedule A (Form 1040NR), line 16, and enter the amount from property used as an employee on Schedule A (Form 1040), line 22 or Schedule A (Form 1040NR), line 11. 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 . . . . . | <b>41b</b> | -147,038    |  |
| <b>42</b>                                                                                                                                                                                                  | If the loss on line 40 is <b>less</b> than or <b>equal</b> to the gain on line 39, combine lines 39 and 40 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3 . . . . .                                                                                                                                                                                                                                                                                                                  | <b>42</b>  | 157,943     |  |
| <b>Note:</b> Partnerships, enter the amount from line 41a, 41b, or line 42 on Form 1065, Schedule K, line 11.<br>S corporations, enter the amount from line 41a or 41b on Form 1120S, Schedule K, line 10. |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |            |             |  |

Form

**4797**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

**2006**Attachment  
Sequence No. **27**

Name(s) shown on return

Total Forms Filed = 3,133,256

Identifying number

- 1** Enter the gross proceeds from sales or exchanges reported to you for 2006 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions). . . . . **1** 61,548,150

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

| (a) Description of property                                                                                                                                                                                                                                                                                                                                                                                                                  | (b) Date acquired (mo., day, yr.) | (c) Date sold (mo., day, yr.) | (d) Gross sales price | (e) Depreciation allowed or allowable since acquisition | (f) Cost or other basis, plus improvements and expense of sale | (g) Gain or (loss) Subtract (f) from the sum of (d) and (e) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------------------|-----------------------|---------------------------------------------------------|----------------------------------------------------------------|-------------------------------------------------------------|
| <b>2</b>                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                   |                               |                       |                                                         |                                                                | 124,873,114                                                 |
| <b>3</b> Gain, if any, from Form 4684, line 42 . . . . .                                                                                                                                                                                                                                                                                                                                                                                     |                                   |                               |                       |                                                         |                                                                | <b>3</b> 131,963                                            |
| <b>4</b> Section 1231 gain from installment sales from Form 6252, line 26 or 37 . . . . .                                                                                                                                                                                                                                                                                                                                                    |                                   |                               |                       |                                                         |                                                                | <b>4</b> 8,937,532                                          |
| <b>5</b> Section 1231 gain or (loss) from like-kind exchanges from Form 8824 . . . . .                                                                                                                                                                                                                                                                                                                                                       |                                   |                               |                       |                                                         |                                                                | <b>5</b> 2,691,080                                          |
| <b>6</b> Gain, if any, from line 32, from other than casualty or theft . . . . .                                                                                                                                                                                                                                                                                                                                                             |                                   |                               |                       |                                                         |                                                                | <b>6</b> 55,166,901                                         |
| <b>7</b> Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: . . . . .                                                                                                                                                                                                                                                                                                                          |                                   |                               |                       |                                                         |                                                                | <b>7</b> 191,800,590                                        |
| <b>Partnerships (except electing large partnerships) and S corporations.</b> 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.                                                                                                                                                                                                  |                                   |                               |                       |                                                         |                                                                |                                                             |
| <b>Individuals, partners, S corporation shareholders, and all others.</b> 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. |                                   |                               |                       |                                                         |                                                                |                                                             |
| <b>8</b> Nonrecaptured net section 1231 losses from prior years (see instructions) . . . . .                                                                                                                                                                                                                                                                                                                                                 |                                   |                               |                       |                                                         |                                                                | <b>8</b> 3,683,170                                          |
| <b>9</b> 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). . . . .                                                                                                 |                                   |                               |                       |                                                         |                                                                | <b>9</b> 27,358,455                                         |

**Part II Ordinary Gains and Losses** (see instructions)

**10** Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

|                                                                                                                                                                                                                                                                                                                                                                                            |  |  |  |  |  |                         |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|--|--|-------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                            |  |  |  |  |  |                         |
|                                                                                                                                                                                                                                                                                                                                                                                            |  |  |  |  |  |                         |
|                                                                                                                                                                                                                                                                                                                                                                                            |  |  |  |  |  |                         |
|                                                                                                                                                                                                                                                                                                                                                                                            |  |  |  |  |  | 3,150,072               |
| <b>11</b> Loss, if any, from line 7 . . . . .                                                                                                                                                                                                                                                                                                                                              |  |  |  |  |  | <b>11</b> ( 7,019,118 ) |
| <b>12</b> Gain, if any, from line 7 or amount from line 8, if applicable . . . . .                                                                                                                                                                                                                                                                                                         |  |  |  |  |  | <b>12</b> 1,413,011     |
| <b>13</b> Gain, if any, from line 31 . . . . .                                                                                                                                                                                                                                                                                                                                             |  |  |  |  |  | <b>13</b> 6,920,778     |
| <b>14</b> Net gain or (loss) from Form 4684, lines 34 and 41a . . . . .                                                                                                                                                                                                                                                                                                                    |  |  |  |  |  | <b>14</b> -239,878      |
| <b>15</b> Ordinary gain from installment sales from Form 6252, line 25 or 36 . . . . .                                                                                                                                                                                                                                                                                                     |  |  |  |  |  | <b>15</b> 299,259       |
| <b>16</b> Ordinary gain or (loss) from like-kind exchanges from Form 8824 . . . . .                                                                                                                                                                                                                                                                                                        |  |  |  |  |  | <b>16</b> 149,119       |
| <b>17</b> Combine lines 10 through 16 . . . . .                                                                                                                                                                                                                                                                                                                                            |  |  |  |  |  | <b>17</b> 4,673,243     |
| <b>18</b> 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:                                                                                                                                                                                      |  |  |  |  |  |                         |
| <b>a</b> If the loss on line 11 includes a loss from Form 4684, line 38, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 27, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 22. Identify as from "Form 4797, line 18a." See instructions . . . . . |  |  |  |  |  | <b>18a</b> *            |
| <b>b</b> Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14 . . . . .                                                                                                                                                                                                                                                 |  |  |  |  |  | <b>18b</b> 4,676,722    |

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2006)

\* Entry for this line is greater than zero, but too small to report

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

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

| These columns relate to the properties on lines 19A through 19D. ► |                                                                                                                                                                                        | Property A | Property B | Property C | Property D |
|--------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------|------------|------------|
| <b>20</b>                                                          | Gross sales price ( <b>Note:</b> See line 1 before completing.) . . . . .                                                                                                              | <b>20</b>  |            |            |            |
| <b>21</b>                                                          | Cost or other basis plus expense of sale . . . . .                                                                                                                                     | <b>21</b>  |            |            |            |
| <b>22</b>                                                          | Depreciation (or depletion) allowed or allowable . . . . .                                                                                                                             | <b>22</b>  |            |            |            |
| <b>23</b>                                                          | Adjusted basis. Subtract line 22 from line 21 . . . . .                                                                                                                                | <b>23</b>  |            |            |            |
| <b>24</b>                                                          | Total gain. Subtract line 23 from line 20 . . . . .                                                                                                                                    | <b>24</b>  |            |            |            |
| <b>25</b>                                                          | <b>If section 1245 property:</b>                                                                                                                                                       |            |            |            |            |
| <b>a</b>                                                           | Depreciation allowed or allowable from line 22 . . . . .                                                                                                                               | <b>25a</b> |            |            |            |
| <b>b</b>                                                           | Enter the <b>smaller</b> of line 24 or 25a . . . . .                                                                                                                                   | <b>25b</b> | 6,581,639  |            |            |
| <b>26</b>                                                          | <b>If section 1250 property:</b> If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.                                       |            |            |            |            |
| <b>a</b>                                                           | Additional depreciation after 1975 (see instructions) . . . . .                                                                                                                        | <b>26a</b> |            |            |            |
| <b>b</b>                                                           | Applicable percentage multiplied by the <b>smaller</b> of line 24 or line 26a (see instructions) . . . . .                                                                             | <b>26b</b> |            |            |            |
| <b>c</b>                                                           | Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e . . . . .                                                  | <b>26c</b> |            |            |            |
| <b>d</b>                                                           | Additional depreciation after 1969 and before 1976 . . . . .                                                                                                                           | <b>26d</b> |            |            |            |
| <b>e</b>                                                           | Enter the <b>smaller</b> of line 26c or 26d . . . . .                                                                                                                                  | <b>26e</b> |            |            |            |
| <b>f</b>                                                           | Section 291 amount (corporations only) . . . . .                                                                                                                                       | <b>26f</b> |            |            |            |
| <b>g</b>                                                           | Add lines 26b, 26e, and 26f . . . . .                                                                                                                                                  | <b>26g</b> | 219,031    |            |            |
| <b>27</b>                                                          | <b>If section 1252 property:</b> Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership). |            |            |            |            |
| <b>a</b>                                                           | Soil, water, and land clearing expenses . . . . .                                                                                                                                      | <b>27a</b> |            |            |            |
| <b>b</b>                                                           | Line 27a multiplied by applicable percentage (see instructions) . . . . .                                                                                                              | <b>27b</b> |            |            |            |
| <b>c</b>                                                           | Enter the <b>smaller</b> of line 24 or 27b . . . . .                                                                                                                                   | <b>27c</b> | *          |            |            |
| <b>28</b>                                                          | <b>If section 1254 property:</b>                                                                                                                                                       |            |            |            |            |
| <b>a</b>                                                           | Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (see instructions) . . . . .                 | <b>28a</b> |            |            |            |
| <b>b</b>                                                           | Enter the <b>smaller</b> of line 24 or 28a . . . . .                                                                                                                                   | <b>28b</b> | 303,210    |            |            |
| <b>29</b>                                                          | <b>If section 1255 property:</b>                                                                                                                                                       |            |            |            |            |
| <b>a</b>                                                           | Applicable percentage of payments excluded from income under section 126 (see instructions) . . . . .                                                                                  | <b>29a</b> |            |            |            |
| <b>b</b>                                                           | Enter the <b>smaller</b> of line 24 or 29a (see instructions) . . . . .                                                                                                                | <b>29b</b> | *          |            |            |

**Summary of Part III Gains.** Complete property columns A through D through line 29b before going to line 30.

|           |                                                                                                                                                                                   |           |            |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------|
| <b>30</b> | Total gains for all properties. Add property columns A through D, line 24 . . . . .                                                                                               | <b>30</b> | 62,134,616 |
| <b>31</b> | Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13 . . . . .                                                                          | <b>31</b> | 6,920,777  |
| <b>32</b> | Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 36. Enter the portion from other than casualty or theft on Form 4797, line 6 . . . . . | <b>32</b> | 55,213,838 |

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

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

\* Entry for this line is greater than zero, but too small to report

Form

**4835**Department of the Treasury  
Internal Revenue Service**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 or Form 1040NR.

▶ See instructions on back.

OMB No. 1545-0074

**2006**Attachment  
Sequence No. **37**

Name(s) shown on tax return

Your social security number

Employer ID number (EIN), if any

Total Forms Filed = 635,521

**A** Did you actively participate in the operation of this farm during 2006 (see instructions)? ☐ Yes ☐ No**Part I Gross Farm Rental Income—Based on Production.** Include amounts converted to cash or the equivalent.

|    |                                                                                                                                                                |    |           |                   |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----------|-------------------|
| 1  | Income from production of livestock, produce, grains, and other crops . . . . .                                                                                | 1  | 4,342,366 |                   |
| 2a | Cooperative distributions (Form(s) 1099-PATR)                                                                                                                  | 2a | 110,536   | 2b Taxable amount |
| 3a | Agricultural program payments (see instructions)                                                                                                               | 3a | 1,195,013 | 3b Taxable amount |
| 4  | Commodity Credit Corporation (CCC) loans (see instructions):                                                                                                   |    |           |                   |
| a  | CCC loans reported under election . . . . .                                                                                                                    | 4a | 11,741    |                   |
| b  | CCC loans forfeited . . . . .                                                                                                                                  | 4b | *         | 4c Taxable amount |
| 5  | Crop insurance proceeds and federal crop disaster payments (see instructions):                                                                                 |    |           |                   |
| a  | Amount received in 2006 . . . . .                                                                                                                              | 5a | 92,015    | 5b Taxable amount |
| c  | If election to defer to 2007 is attached, check here <input type="checkbox"/> 5d Amount deferred from 2005 . . . . .                                           | 5d |           |                   |
| 6  | Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)                                                             | 6  | 2,211,381 |                   |
| 7  | <b>Gross farm rental income.</b> Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42. . . . . ▶ | 7  | 7,948,426 |                   |

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

|    |                                                                                                                                                                                                                                                                                                                                                                                            |     |         |  |     |                                                          |                                                                 |         |  |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|---------|--|-----|----------------------------------------------------------|-----------------------------------------------------------------|---------|--|
| 8  | Car and truck expenses (see Schedule F instructions). Also attach <b>Form 4562</b> . . . . .                                                                                                                                                                                                                                                                                               | 8   |         |  | 21  | Pension and profit-sharing plans . . . . .               | 21                                                              | *       |  |
| 9  | Chemicals . . . . .                                                                                                                                                                                                                                                                                                                                                                        | 9   |         |  |     | 22                                                       | Rent or lease:                                                  |         |  |
| 10 | Conservation expenses (see instructions) . . . . .                                                                                                                                                                                                                                                                                                                                         | 10  |         |  |     | a                                                        | Vehicles, machinery, and equipment (see instructions) . . . . . | 22a     |  |
| 11 | Custom hire (machine work) . . . . .                                                                                                                                                                                                                                                                                                                                                       | 11  | 160,278 |  |     | b                                                        | Other (land, animals, etc.) . . . . .                           | 22b     |  |
| 12 | Depreciation and section 179 expense deduction not claimed elsewhere . . . . .                                                                                                                                                                                                                                                                                                             | 12  | 672,812 |  | 23  | Repairs and maintenance . . . . .                        | 23                                                              | 294,619 |  |
| 13 | Employee benefit programs other than on line 21 (see Schedule F instructions) . . . . .                                                                                                                                                                                                                                                                                                    | 13  | *       |  | 24  | Seeds and plants . . . . .                               | 24                                                              | 190,221 |  |
| 14 | Feed . . . . .                                                                                                                                                                                                                                                                                                                                                                             | 14  |         |  | 25  | Storage and warehousing . . . . .                        | 25                                                              |         |  |
| 15 | Fertilizers and lime . . . . .                                                                                                                                                                                                                                                                                                                                                             | 15  |         |  | 26  | Supplies . . . . .                                       | 26                                                              | 114,067 |  |
| 16 | Freight and trucking . . . . .                                                                                                                                                                                                                                                                                                                                                             | 16  |         |  | 27  | Taxes . . . . .                                          | 27                                                              | 807,890 |  |
| 17 | Gasoline, fuel, and oil . . . . .                                                                                                                                                                                                                                                                                                                                                          | 17  | 149,559 |  | 28  | Utilities . . . . .                                      | 28                                                              |         |  |
| 18 | Insurance (other than health) . . . . .                                                                                                                                                                                                                                                                                                                                                    | 18  |         |  | 29  | Veterinary, breeding, and medicine . . . . .             | 29                                                              |         |  |
| 19 | Interest:                                                                                                                                                                                                                                                                                                                                                                                  |     |         |  | 30  | Other expenses (specify):                                |                                                                 |         |  |
| a  | Mortgage (paid to banks, etc.) . . . . .                                                                                                                                                                                                                                                                                                                                                   | 19a | 360,398 |  | a   | .....                                                    | 30a                                                             |         |  |
| b  | Other . . . . .                                                                                                                                                                                                                                                                                                                                                                            | 19b | 106,812 |  | b   | .....                                                    | 30b                                                             |         |  |
| 20 | Labor hired (less employment credits) (see Schedule F instructions) . . . . .                                                                                                                                                                                                                                                                                                              | 20  | 74,681  |  | c   | .....                                                    | 30c                                                             |         |  |
|    |                                                                                                                                                                                                                                                                                                                                                                                            |     |         |  | d   | .....                                                    | 30d                                                             |         |  |
|    |                                                                                                                                                                                                                                                                                                                                                                                            |     |         |  | e   | .....                                                    | 30e                                                             |         |  |
|    |                                                                                                                                                                                                                                                                                                                                                                                            |     |         |  | f   | .....                                                    | 30f                                                             |         |  |
|    |                                                                                                                                                                                                                                                                                                                                                                                            |     |         |  | g   | .....                                                    | 30g                                                             |         |  |
| 31 | <b>Total expenses.</b> Add lines 8 through 30g (see instructions) . . . . . ▶                                                                                                                                                                                                                                                                                                              | 31  |         |  | 31  | 5,056,242                                                |                                                                 |         |  |
| 32 | <b>Net farm rental income or (loss).</b> Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E, line 40. If the result is a loss, you <b>must</b> go to line 33 . . . . .                                                                                                                                                                                 | 32  |         |  | 32  | 2,892,184                                                |                                                                 |         |  |
| 33 | If line 32 is a loss, check the box that describes your investment in this activity (see instructions) . . . . .                                                                                                                                                                                                                                                                           |     |         |  | 33a | <input type="checkbox"/> All investment is at risk.      |                                                                 |         |  |
|    |                                                                                                                                                                                                                                                                                                                                                                                            |     |         |  | 33b | <input type="checkbox"/> Some investment is not at risk. |                                                                 |         |  |
|    | You may have to complete <b>Form 8582</b> to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 33b, you <b>must</b> complete <b>Form 6198</b> before going to Form 8582. In either case, enter the <b>deductible loss</b> here and on Schedule E, line 40 . . . . . Nondeductible loss (+)/Suspended loss carryover (-) = 105,212 |     |         |  | 33c | 620,202                                                  |                                                                 |         |  |

Form **4952**  
Department of the Treasury  
Internal Revenue Service (99)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

**Investment Interest Expense Deduction**

► Attach to your tax return.

OMB No. 1545-0191

**2006**Attachment  
Sequence No. **51**

Name(s) shown on return

Total Forms Filed = 1,813,952

Identifying number

**Part I Total Investment Interest Expense**

|          |                                                                        |          |            |
|----------|------------------------------------------------------------------------|----------|------------|
| <b>1</b> | Investment interest expense paid or accrued in 2006 (see instructions) | <b>1</b> | 32,589,950 |
| <b>2</b> | Disallowed investment interest expense from 2005 Form 4952, line 7     | <b>2</b> | 15,866,772 |
| <b>3</b> | <b>Total investment interest expense.</b> Add lines 1 and 2            | <b>3</b> | 48,456,722 |

**Part II Net Investment Income**

|           |                                                                                                                                      |           |             |  |  |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------|-----------|-------------|--|--|
| <b>4a</b> | Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)         | <b>4a</b> | 131,996,293 |  |  |
| <b>4b</b> | Qualified dividends included on line 4a                                                                                              | <b>4b</b> | 48,646,913  |  |  |
| <b>4c</b> | Subtract line 4b from line 4a                                                                                                        | <b>4c</b> | 83,349,379  |  |  |
| <b>4d</b> | Net gain from the disposition of property held for investment                                                                        | <b>4d</b> | 290,358,725 |  |  |
| <b>4e</b> | Enter the <b>smaller</b> of line 4d or your net capital gain from the disposition of property held for investment (see instructions) | <b>4e</b> | 265,013,451 |  |  |
| <b>4f</b> | Subtract line 4e from line 4d                                                                                                        | <b>4f</b> | 25,345,274  |  |  |
| <b>4g</b> | Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)                              | <b>4g</b> | 4,740,313   |  |  |
| <b>4h</b> | Investment income. Add lines 4c, 4f, and 4g                                                                                          | <b>4h</b> | 113,434,967 |  |  |
| <b>5</b>  | Investment expenses (see instructions)                                                                                               | <b>5</b>  | 8,515,550   |  |  |
| <b>6</b>  | <b>Net investment income.</b> Subtract line 5 from line 4h. If zero or less, enter -0-                                               | <b>6</b>  | 105,853,367 |  |  |

**Part III Investment Interest Expense Deduction**

|          |                                                                                                                               |          |            |
|----------|-------------------------------------------------------------------------------------------------------------------------------|----------|------------|
| <b>7</b> | Disallowed investment interest expense to be carried forward to 2007. Subtract line 6 from line 3. If zero or less, enter -0- | <b>7</b> | 19,070,027 |
| <b>8</b> | <b>Investment interest expense deduction.</b> Enter the <b>smaller</b> of line 3 or 6. See instructions.                      | <b>8</b> | 29,386,695 |

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 2006 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 income from interest and ordinary dividends minus any qualified dividends is more than your investment interest expense.
- You do not have any other deductible investment expenses.
- You do not have any carryover of disallowed investment interest expense from 2005.

**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 trade or 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. Include investment income

Form

**4972**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, Form 1040NR, or Form 1041.

**2006**  
Attachment  
Sequence No. **28**

Name of recipient of distribution

Total Forms Filed = 13,439

Identifying number

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

|                                                                                                                                                                                                                                                                                                        | Yes       | No |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----|
| 1 Was this a distribution of a plan participant's entire balance (excluding deductible voluntary employee contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (pension, profit-sharing, or stock bonus)? If "No," <b>do not</b> use this form . . . . . | <b>1</b>  |    |
| 2 Did you roll over any part of the distribution? If "Yes," <b>do not</b> use this form . . . . .                                                                                                                                                                                                      | <b>2</b>  |    |
| 3 Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936? . . . . .                                                                                                                                                                              | <b>3</b>  |    |
| 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? . . . . .<br>If you answered "No" to both questions 3 and 4, <b>do not</b> use this form.               | <b>4</b>  |    |
| 5a Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," <b>do not</b> use this form for a 2006 distribution from your own plan . . . . .                                                                                                                         | <b>5a</b> |    |
| 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," <b>do not</b> use the form for this distribution . . . . .                                             | <b>5b</b> |    |

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

|                                                                                                                                                                                                                                                           |          |   |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|---|
| 6 Capital gain part from Form 1099-R, box 3 . . . . .                                                                                                                                                                                                     | <b>6</b> | * |
| 7 Multiply line 6 by 20% (.20) . . . . . ▶<br>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, Form 1040NR, line 41, or Form 1041, Schedule G, line 1b, whichever applies. | <b>7</b> |   |

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

|                                                                                                                                                                                                                 |           |         |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------|
| 8 Ordinary income from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the taxable amount from Form 1099-R, box 2a . . . . .                                                            | <b>8</b>  | 372,904 |
| 9 Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996 . . . . .                                                                                                     | <b>9</b>  | 0       |
| 10 Total taxable amount. Subtract line 9 from line 8 . . . . .                                                                                                                                                  | <b>10</b> | 372,904 |
| 11 Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0- . . . . .                                                                                                                     | <b>11</b> | 0       |
| 12 Adjusted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, <b>skip</b> lines 13 through 16, enter this amount on line 17, and go to line 18 . . . . .                           | <b>12</b> | 372,904 |
| 13 Multiply line 12 by 50% (.50), but <b>do not</b> enter more than \$10,000 . . . . .                                                                                                                          | <b>13</b> |         |
| 14 Subtract \$20,000 from line 12. If line 12 is \$20,000 or less, enter -0- . . . . .                                                                                                                          | <b>14</b> |         |
| 15 Multiply line 14 by 20% (.20) . . . . .                                                                                                                                                                      | <b>15</b> |         |
| 16 Minimum distribution allowance. Subtract line 15 from line 13 . . . . .                                                                                                                                      | <b>16</b> | 47,666  |
| 17 Subtract line 16 from line 12 . . . . .                                                                                                                                                                      | <b>17</b> |         |
| 18 Federal estate tax attributable to lump-sum distribution . . . . .                                                                                                                                           | <b>18</b> | *       |
| 19 Subtract line 18 from line 17. If line 11 is zero, <b>skip</b> lines 20 through 22 and go to line 23 . . . . .                                                                                               | <b>19</b> |         |
| 20 Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places) . . . . .                                                                                                     | <b>20</b> | .       |
| 21 Multiply line 16 by the decimal on line 20 . . . . .                                                                                                                                                         | <b>21</b> |         |
| 22 Subtract line 21 from line 11 . . . . .                                                                                                                                                                      | <b>22</b> |         |
| 23 Multiply line 19 by 10% (.10) . . . . .                                                                                                                                                                      | <b>23</b> |         |
| 24 Tax on amount on line 23. Use the Tax Rate Schedule in the instructions . . . . .                                                                                                                            | <b>24</b> | 5,293   |
| 25 Multiply line 24 by ten (10). If line 11 is zero, <b>skip</b> lines 26 through 28, enter this amount on line 29, and go to line 30 . . . . .                                                                 | <b>25</b> |         |
| 26 Multiply line 22 by 10% (.10) . . . . .                                                                                                                                                                      | <b>26</b> |         |
| 27 Tax on amount on line 26. Use the Tax Rate Schedule in the instructions . . . . .                                                                                                                            | <b>27</b> |         |
| 28 Multiply line 27 by ten (10) . . . . .                                                                                                                                                                       | <b>28</b> |         |
| 29 Subtract line 28 from line 25. Multiple recipients, see instructions . . . . . ▶                                                                                                                             | <b>29</b> | 52,930  |
| 30 <b>Tax on lump-sum distribution.</b> Add lines 7 and 29. Also include this amount in the total on Form 1040, line 44, Form 1040NR, line 41, or Form 1041, Schedule G, line 1b, whichever applies . . . . . ▶ | <b>30</b> | 43,250  |

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **5329****Additional Taxes on Qualified Plans  
(Including IRAs) and Other Tax-Favored Accounts**

OMB No. 1545-0074

**2006**Attachment  
Sequence No. **29**Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

▶ See separate instructions.

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

Total Forms Filed = 1,469,483

Your social security number

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

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

Apt. no.

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

If this is an amended  
return, check here ☐If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 60, or on Form 1040NR, line 55, without filing Form 5329. See the instructions for Form 1040, line 60, or for Form 1040NR, line 55.**Part I Additional Tax on Early Distributions**

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).

|                                                                                                                                                                                   |                                                                                                                                                                                        |   |            |  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|------------|--|
| 1                                                                                                                                                                                 | Early distributions included in income. For Roth IRA distributions, see instructions . . . . .                                                                                         | 1 |            |  |
| 2                                                                                                                                                                                 | Early distributions included on line 1 that are not subject to the additional tax (see instructions).<br>Enter the appropriate exception number from the instructions: _____ . . . . . | 2 |            |  |
| 3                                                                                                                                                                                 | Amount subject to additional tax. Subtract line 2 from line 1 . . . . .                                                                                                                | 3 | 11,876,673 |  |
| 4                                                                                                                                                                                 | <b>Additional tax.</b> Enter 10% (.10) of line 3. Include this amount on Form 1040, line 60, or Form 1040NR, line 55 . . . . .                                                         | 4 | 1,203,007  |  |
| <b>Caution:</b> 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 or Form 1040NR, line 21, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP).

|   |                                                                                                                                |   |        |  |
|---|--------------------------------------------------------------------------------------------------------------------------------|---|--------|--|
| 5 | Distributions included in income from Coverdell ESAs and QTPs . . . . .                                                        | 5 |        |  |
| 6 | Distributions included on line 5 that are not subject to the additional tax (see instructions) . . . . .                       | 6 |        |  |
| 7 | Amount subject to additional tax. Subtract line 6 from line 5 . . . . .                                                        | 7 | 70,959 |  |
| 8 | <b>Additional tax.</b> Enter 10% (.10) of line 7. Include this amount on Form 1040, line 60, or Form 1040NR, line 55 . . . . . | 8 | 7,100  |  |

**Part III Additional Tax on Excess Contributions to Traditional IRAs**

Complete this part if you contributed more to your traditional IRAs for 2006 than is allowable or you had an amount on line 17 of your 2005 Form 5329.

|    |                                                                                                                                                                                                                                                             |    |         |  |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|---------|--|
| 9  | Enter your excess contributions from line 16 of your 2005 Form 5329 (see instructions). If zero, go to line 15 . . . . .                                                                                                                                    | 9  |         |  |
| 10 | If your traditional IRA contributions for 2006 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0- . . . . .                                                                                                          | 10 |         |  |
| 11 | 2006 traditional IRA distributions included in income (see instructions) . . . . .                                                                                                                                                                          | 11 |         |  |
| 12 | 2006 distributions of prior year excess contributions (see instructions) . . . . .                                                                                                                                                                          | 12 |         |  |
| 13 | Add lines 10, 11, and 12 . . . . .                                                                                                                                                                                                                          | 13 |         |  |
| 14 | Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0- . . . . .                                                                                                                                                         | 14 |         |  |
| 15 | Excess contributions for 2006 (see instructions) . . . . .                                                                                                                                                                                                  | 15 |         |  |
| 16 | Total excess contributions. Add lines 14 and 15 . . . . .                                                                                                                                                                                                   | 16 | 201,082 |  |
| 17 | <b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 16 or the value of your traditional IRAs on December 31, 2006 (including 2006 contributions made in 2007). Include this amount on Form 1040, line 60, or Form 1040NR, line 55 . . . . . | 17 | 9,182   |  |

**Part IV Additional Tax on Excess Contributions to Roth IRAs**

Complete this part if you contributed more to your Roth IRAs for 2006 than is allowable or you had an amount on line 25 of your 2005 Form 5329.

|    |                                                                                                                                                                                                                                                      |    |         |  |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|---------|--|
| 18 | Enter your excess contributions from line 24 of your 2005 Form 5329 (see instructions). If zero, go to line 23 . . . . .                                                                                                                             | 18 |         |  |
| 19 | If your Roth IRA contributions for 2006 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0- . . . . .                                                                                                          | 19 |         |  |
| 20 | 2006 distributions from your Roth IRAs (see instructions) . . . . .                                                                                                                                                                                  | 20 |         |  |
| 21 | Add lines 19 and 20 . . . . .                                                                                                                                                                                                                        | 21 |         |  |
| 22 | Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0- . . . . .                                                                                                                                                 | 22 |         |  |
| 23 | Excess contributions for 2006 (see instructions) . . . . .                                                                                                                                                                                           | 23 |         |  |
| 24 | Total excess contributions. Add lines 22 and 23 . . . . .                                                                                                                                                                                            | 24 | 214,965 |  |
| 25 | <b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 24 or the value of your Roth IRAs on December 31, 2006 (including 2006 contributions made in 2007). Include this amount on Form 1040, line 60, or Form 1040NR, line 55 . . . . . | 25 | 12,445  |  |

## 2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

Form 5329 (2006)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

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

Complete this part if the contributions to your Coverdell ESAs for 2006 were more than is allowable or you had an amount on line 33 of your 2005 Form 5329.

|           |                                                                                                                                                                                                                                                 |           |   |  |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---|--|
| <b>26</b> | Enter the excess contributions from line 32 of your 2005 Form 5329 (see instructions). If zero, go to line 31                                                                                                                                   | <b>26</b> |   |  |
| <b>27</b> | If the contributions to your Coverdell ESAs for 2006 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-                                                                                                  | <b>27</b> |   |  |
| <b>28</b> | 2006 distributions from your Coverdell ESAs (see instructions)                                                                                                                                                                                  | <b>28</b> |   |  |
| <b>29</b> | Add lines 27 and 28                                                                                                                                                                                                                             | <b>29</b> |   |  |
| <b>30</b> | Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-                                                                                                                                                      | <b>30</b> |   |  |
| <b>31</b> | Excess contributions for 2006 (see instructions)                                                                                                                                                                                                | <b>31</b> |   |  |
| <b>32</b> | Total excess contributions. Add lines 30 and 31                                                                                                                                                                                                 | <b>32</b> | * |  |
| <b>33</b> | <b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 32 or the value of your Coverdell ESAs on December 31, 2006 (including 2006 contributions made in 2007). Include this amount on Form 1040, line 60, or Form 1040NR, line 55 | <b>33</b> | * |  |

**Part VI Additional Tax on Excess Contributions to Archer MSAs**

Complete this part if you or your employer contributed more to your Archer MSAs for 2006 than is allowable or you had an amount on line 41 of your 2005 Form 5329.

|           |                                                                                                                                                                                                                                              |           |       |  |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-------|--|
| <b>34</b> | Enter the excess contributions from line 40 of your 2005 Form 5329 (see instructions). If zero, go to line 39                                                                                                                                | <b>34</b> |       |  |
| <b>35</b> | If the contributions to your Archer MSAs for 2006 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-                                                                                                   | <b>35</b> |       |  |
| <b>36</b> | 2006 distributions from your Archer MSAs from Form 8853, line 10                                                                                                                                                                             | <b>36</b> |       |  |
| <b>37</b> | Add lines 35 and 36                                                                                                                                                                                                                          | <b>37</b> |       |  |
| <b>38</b> | Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-                                                                                                                                                   | <b>38</b> |       |  |
| <b>39</b> | Excess contributions for 2006 (see instructions)                                                                                                                                                                                             | <b>39</b> |       |  |
| <b>40</b> | Total excess contributions. Add lines 38 and 39                                                                                                                                                                                              | <b>40</b> | 9,999 |  |
| <b>41</b> | <b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 40 or the value of your Archer MSAs on December 31, 2006 (including 2006 contributions made in 2007). Include this amount on Form 1040, line 60, or Form 1040NR, line 55 | <b>41</b> | 260   |  |

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

Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2006 than is allowable or you had an amount on line 49 of your 2005 Form 5329.

|           |                                                                                                                                                                                                                                       |           |         |  |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------|--|
| <b>42</b> | Enter the excess contributions from line 48 of your 2005 Form 5329. If zero, go to line 47                                                                                                                                            | <b>42</b> |         |  |
| <b>43</b> | If the contributions to your HSAs for 2006 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-                                                                                                   | <b>43</b> |         |  |
| <b>44</b> | 2006 distributions from your HSAs from Form 8889, line 14                                                                                                                                                                             | <b>44</b> |         |  |
| <b>45</b> | Add lines 43 and 44                                                                                                                                                                                                                   | <b>45</b> |         |  |
| <b>46</b> | Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-                                                                                                                                            | <b>46</b> |         |  |
| <b>47</b> | Excess contributions for 2006 (see instructions)                                                                                                                                                                                      | <b>47</b> |         |  |
| <b>48</b> | Total excess contributions. Add lines 46 and 47                                                                                                                                                                                       | <b>48</b> | 137,986 |  |
| <b>49</b> | <b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 48 or the value of your HSAs on December 31, 2006 (including 2006 contributions made in 2007). Include this amount on Form 1040, line 60, or Form 1040NR, line 55 | <b>49</b> | 4,523   |  |

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

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

|           |                                                                                                                       |           |        |  |
|-----------|-----------------------------------------------------------------------------------------------------------------------|-----------|--------|--|
| <b>50</b> | Minimum required distribution for 2006 (see instructions)                                                             | <b>50</b> |        |  |
| <b>51</b> | Amount actually distributed to you in 2006                                                                            | <b>51</b> |        |  |
| <b>52</b> | Subtract line 51 from line 50. If zero or less, enter -0-                                                             | <b>52</b> | 34,756 |  |
| <b>53</b> | <b>Additional tax.</b> Enter 50% (.50) of line 52. Include this amount on Form 1040, line 60, or Form 1040NR, line 55 | <b>53</b> | 18,495 |  |

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

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

\* Entry for this line is greater than zero, but too small to report

Form **5329** (2006)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form

**5695**Department of the Treasury  
Internal Revenue Service**Residential Energy Credits**

▶ See instructions.

▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2006**Attachment  
Sequence No. **158**

Name(s) shown on return

Total Forms Filed = 4,361,437

Your social security number

**Part I Nonbusiness Energy Property Credit** (See instructions before completing this part.)

|                                                                                                                                                                                       |    |                                                          |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----------------------------------------------------------|--|
| 1 Were the qualified energy efficiency improvements or residential energy property costs made to your main home located in the United States? (see instructions) . . . . . ▶          |    | <input type="checkbox"/> Yes <input type="checkbox"/> No |  |
| <b>Caution:</b> If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part I.                                                         |    |                                                          |  |
| 2 Qualified energy efficiency improvements (see instructions).                                                                                                                        |    |                                                          |  |
| a Insulation material or system specifically and primarily designed to reduce heat loss or gain in your home . . . . .                                                                | 2a | 2,492,433                                                |  |
| b Exterior windows (including skylights). Do not enter more than \$2,000 . . . . .                                                                                                    | 2b | 2,913,021                                                |  |
| c Exterior doors . . . . .                                                                                                                                                            | 2c | 1,848,345                                                |  |
| d Metal roof with appropriate pigmented coatings that meet the Energy Star program requirements and is specifically and primarily designed to reduce heat gain in your home . . . . . | 2d | 324,034                                                  |  |
| 3 Add lines 2a through 2d . . . . .                                                                                                                                                   | 3  | 7,577,833                                                |  |
| 4 Multiply line 3 by 10% (.10) . . . . .                                                                                                                                              | 4  | 757,923                                                  |  |
| 5 Residential energy property costs (see instructions).                                                                                                                               |    |                                                          |  |
| a Energy-efficient building property. Do not enter more than \$300 . . . . .                                                                                                          | 5a | 196,513                                                  |  |
| b Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than \$150 . . . . .                                                                          | 5b | 160,842                                                  |  |
| c Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than \$50 . . . . .                                                             | 5c | 11,691                                                   |  |
| 6 Add lines 5a through 5c . . . . .                                                                                                                                                   | 6  | 369,047                                                  |  |
| 7 Add lines 4 and 6 . . . . .                                                                                                                                                         | 7  | 1,126,969                                                |  |
| 8 Enter the smaller of line 7 or \$500 (If you jointly occupied the home, see instructions) . . . . .                                                                                 | 8  | 968,526                                                  |  |
| 9 Enter the amount from Form 1040, line 46, or Form 1040NR, line 43 . . . . .                                                                                                         | 9  |                                                          |  |
| 10 Enter the total, if any, of your credits from Form 1040, lines 47 through 51, or Form 1040NR, lines 44 through 46 . . . . .                                                        | 10 |                                                          |  |
| 11 Subtract line 10 from line 9. If zero or less, <b>stop</b> . You cannot take the nonbusiness energy property credit . . . . .                                                      | 11 |                                                          |  |
| 12 <b>Nonbusiness energy property credit.</b> Enter the smaller of line 8 or line 11 . . . . .                                                                                        | 12 | 956,277                                                  |  |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13540P

Form **5695** (2006)

**Before you begin:** Figure the amount of any of the following credits that you are claiming.

- Child tax credit
- Mortgage interest credit
- Adoption credit
- District of Columbia first-time homebuyer credit

**Part II Residential Energy Efficient Property Credit** (See instructions before completing this part.)

|    |                                                                                                                                                                                                                                                                                                                                            |    |         |  |            |  |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|---------|--|------------|--|
| 13 | Qualified solar electric property costs . . . . .                                                                                                                                                                                                                                                                                          | 13 | 285,077 |  |            |  |
| 14 | Multiply line 13 by 30% (.30) . . . . .                                                                                                                                                                                                                                                                                                    | 14 | 85,524  |  |            |  |
| 15 | Maximum credit amount . . . . .                                                                                                                                                                                                                                                                                                            | 15 | 2,000   |  |            |  |
| 16 | Enter the smaller of line 14 or line 15 . . . . .                                                                                                                                                                                                                                                                                          | 16 |         |  | 31,651     |  |
| 17 | Qualified solar water heating property costs . . . . .                                                                                                                                                                                                                                                                                     | 17 | 107,148 |  |            |  |
| 18 | Multiply line 17 by 30% (.30) . . . . .                                                                                                                                                                                                                                                                                                    | 18 | 32,145  |  |            |  |
| 19 | Maximum credit amount . . . . .                                                                                                                                                                                                                                                                                                            | 19 | 2,000   |  |            |  |
| 20 | Enter the smaller of line 18 or line 19 . . . . .                                                                                                                                                                                                                                                                                          | 20 |         |  | 20,926     |  |
| 21 | Qualified fuel cell property costs . . . . .                                                                                                                                                                                                                                                                                               | 21 | 3,111   |  |            |  |
| 22 | Multiply line 21 by 30% (.30) . . . . .                                                                                                                                                                                                                                                                                                    | 22 | 933     |  |            |  |
| 23 | Kilowatt capacity of property on line 21 above ▶ ..... X \$1,000                                                                                                                                                                                                                                                                           | 23 | 597,774 |  |            |  |
| 24 | Enter the smaller of line 22 or line 23 . . . . .                                                                                                                                                                                                                                                                                          | 24 |         |  | 733        |  |
| 25 | Add lines 16, 20, and 24 . . . . .                                                                                                                                                                                                                                                                                                         | 25 |         |  | 53,310     |  |
| 26 | Enter the amount from Form 1040, line 46, or Form 1040NR, line 43                                                                                                                                                                                                                                                                          | 26 |         |  |            |  |
| 27 | <b>1040 filers:</b> Enter the total, if any, of your credits from Form 1040, lines 47 through 51, 53, and 54, plus the amount, if any, from line 12 of this form.<br><b>1040NR filers:</b> Enter the total, if any, of your credits from Form 1040NR, lines 44 through 46, 48, and 49, plus the amount, if any, from line 12 of this form. | 27 | 443,737 |  |            |  |
| 28 | Subtract line 27 from line 26. If zero or less, enter -0- here and on line 29 . . . . .                                                                                                                                                                                                                                                    | 28 |         |  | 56,648,799 |  |
| 29 | <b>Residential energy efficient property credit.</b> Enter the smaller of line 25 or line 28 . . . . .                                                                                                                                                                                                                                     | 29 |         |  | 42,985     |  |
| 30 | Credit carryforward to 2007. If line 29 is less than line 25, subtract line 29 from line 25 . . . . .                                                                                                                                                                                                                                      | 30 | 10,325  |  |            |  |

**Part III Current Year Residential Energy Credits**

|    |                                                                                              |    |  |  |         |  |
|----|----------------------------------------------------------------------------------------------|----|--|--|---------|--|
| 31 | Add lines 12 and 29. Enter here and on Form 1040, line 52, or Form 1040NR, line 47 . . . . . | 31 |  |  | 999,262 |  |
|----|----------------------------------------------------------------------------------------------|----|--|--|---------|--|

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **5884**  
(Rev. December 2006)  
Department of the Treasury  
Internal Revenue Service

**Work Opportunity Credit**

► Attach to your tax return.

OMB No. 1545-0219

Attachment  
Sequence No. **77**

Name(s) shown on return

Total Forms Filed = 18,431

Identifying number

|          |                                                                                                                                                                                                                                                                                                                     |           |         |
|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------|
| <b>1</b> | Enter on the applicable line below 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 and are certified (if required) as members of a targeted group. |           |         |
| <b>a</b> | Employees who worked for you at least 120 hours but fewer than 400 hours . . . . . \$ _____ × 25% (.25)                                                                                                                                                                                                             | <b>1a</b> | 2,217   |
| <b>b</b> | Employees who worked for you at least 400 hours . . . . . \$ _____ × 40% (.40)                                                                                                                                                                                                                                      | <b>1b</b> | 13,574  |
| <b>2</b> | Add lines 1a and 1b. See instructions for the adjustment you must make for salaries and wages                                                                                                                                                                                                                       | <b>2</b>  | 15,791  |
| <b>3</b> | Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts                                                                                                                                                                                                                        | <b>3</b>  | 100,203 |
| <b>4</b> | Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1b of the 2006 Form 3800) . . . . .<br>Nondeductible credit = *                               | <b>4</b>  | 115,924 |
| <b>5</b> | Amount allocated to the patrons of the cooperative or the beneficiaries of the estate or trust (see instructions) . . . . .                                                                                                                                                                                         | <b>5</b>  |         |
| <b>6</b> | Cooperatives, estates, and trusts, subtract line 5 from line 4. Report the amount on the applicable line of Form 3800 (e.g., line 1b of the 2006 Form 3800) . . . . .                                                                                                                                               | <b>6</b>  |         |

**General Instructions**

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

**What's New**

The Tax Relief and Health Care Act of 2006 extended the work opportunity credit to cover employees who begin work for the employer before January 1, 2008.

For employees who begin work for the employer after December 31, 2006, the act also expanded the definition of a targeted group employee, and increased the timeframe for submitting Form 8850. For more information on these changes, see Publication 553, Highlights of 2006 Tax Changes.

The tax liability limit is no longer figured on this form; instead, it must be figured on Form 3800, General Business Credit.

Taxpayers that are not partnerships, S corporations, cooperatives, estates, or trusts, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on line 1b of Form 3800.

The IRS will revise this December 2006 version of the form only when necessary. Continue to use this version for tax years beginning after 2005 until a new revision is issued.

**Purpose of Form**

Use Form 5884 to claim the work opportunity credit for qualified first-year wages you paid to or incurred for targeted group employees during the tax year. Your business does not have to be located in an empowerment zone, enterprise community, or renewal community to qualify for this credit.

You can claim or elect not to claim the work opportunity credit any time within 3 years from the due date of your return on either your original return or an amended return.

**How To Claim the Credit**

Generally, you must request and be issued a certification for each employee from the state employment security agency (SESA). The certification proves that the employee is a member of a targeted group. You must receive the certification by the day the individual begins work or complete Form 8850, Pre-Screening Notice and Certification Request for the Work Opportunity Credit, on or before the day you offer the individual a job.

If you complete Form 8850, it must be signed by you and the individual and submitted to the SESA by the 21st calendar day after the individual begins work (the 28th day if the employee begins work after December 31, 2006). If the SESA denies the request, it will provide a written explanation of the reason for denial. If a certification is revoked because it was based on false information provided by the worker, wages paid after the date you receive the notice of revocation do not qualify for the credit.

**Hurricane Katrina employee.** A Hurricane Katrina employee is an employee who had a main home in the core disaster area on August 28, 2005, and, within a two-year period beginning on that date, was hired for a job whose principal place of employment is in the core disaster area. The certification requirements described above do not apply to Hurricane Katrina employees. Instead, the worker must show the employer reasonable evidence that the worker is a Hurricane Katrina employee. An employer may use Form 8850 to accept reasonable evidence that the worker is a Hurricane Katrina employee. If the employer discovers that the worker is not a Hurricane Katrina employee, wages paid after the date of discovery will not qualify for the credit.

Form **5884-A**  
(October 2006)  
Department of the Treasury  
Internal Revenue Service

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

► Attach to your tax return.

OMB No. 1545-1978

Attachment  
Sequence No. **77A**

Name(s) shown on return

Total Forms Filed = 6,260

Identifying number

## SECTION A. Employee Retention Credit (see instructions)

|                                                                                                                                                                                                                                                                                                                                   |           |        |        |  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------|--------|--|
| <b>1a</b> Employers affected by Hurricane Katrina, enter the total qualified wages paid or incurred after August 28, 2005, and before January 1, 2006, while the business was inoperable . . . . .                                                                                                                                | <b>1a</b> | 13,554 |        |  |
| <b>b</b> Employers affected by Hurricane Rita, enter the total qualified wages paid or incurred after September 23, 2005, and before January 1, 2006, while the business was inoperable . . . . .                                                                                                                                 | <b>1b</b> | *      |        |  |
| <b>c</b> 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 . . . . .                                                                                                                                  | <b>1c</b> | 0      |        |  |
| <b>d</b> Add amounts from lines 1a, 1b, and 1c . . . . .                                                                                                                                                                                                                                                                          | <b>1d</b> | 13,560 |        |  |
| <b>2</b> Enter 40% of line 1d. You <b>must</b> subtract this amount from your deduction for salaries and wages . . . . .                                                                                                                                                                                                          | <b>2</b>  |        | 5,424  |  |
| <b>3</b> Employee retention credit from partnerships, S corporations, cooperatives, estates, and trusts . . . . .                                                                                                                                                                                                                 | <b>3</b>  |        | 38,939 |  |
| <b>4</b> <b>Current year credit.</b> Add lines 2 and 3. Report this amount on the applicable line of Form 3800. 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 . . . . . | <b>4</b>  |        | 44,363 |  |

## SECTION B. Hurricane Katrina Housing Credit (see instructions)

|                                                                                                                                                                                                                                                                                                                                   |          |       |  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-------|--|
| <b>5</b> Enter the value (up to \$600 per month per employee) of qualified lodging furnished in-kind to qualified employees during the tax year from January 1, 2006, through July 1, 2006 (see instructions) . . . . .                                                                                                           | <b>5</b> | 39    |  |
| <b>6</b> Enter 30% of line 5. You <b>must</b> subtract this amount from your deduction for salaries and wages . . . . .                                                                                                                                                                                                           | <b>6</b> | *     |  |
| <b>7</b> Hurricane Katrina housing credit from partnerships, S corporations, cooperatives, estates, and trusts . . . . .                                                                                                                                                                                                          | <b>7</b> | 1,154 |  |
| <b>8</b> <b>Current year credit.</b> Add lines 6 and 7. Report this amount on the applicable line of Form 3800. 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 . . . . . | <b>8</b> | 1,165 |  |

For Paperwork Reduction Act Notice, see page 4.

Cat. No. 47425B

Form **5884-A** (10-2006)

\* Entry for this line is greater than zero, but too small to report

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form

**6198**Department of the Treasury  
Internal Revenue Service**At-Risk Limitations**

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

OMB No. 1545-0712

**2006**Attachment  
Sequence No. **31**

Name(s) shown on return

Total Forms Filed = 402,575

Identifying number

Description of activity (see page 2 of the instructions)

**Part I Current Year Profit (Loss) From the Activity, Including Prior Year Nondeductible Amounts**  
(see page 2 of the instructions).

|   |                                                                                                                                                           |    |             |   |
|---|-----------------------------------------------------------------------------------------------------------------------------------------------------------|----|-------------|---|
| 1 | Ordinary income (loss) from the activity (see page 2 of the instructions)                                                                                 | 1  |             |   |
| 2 | Gain (loss) from the sale or other disposition of assets used in the activity (or of your interest in the activity) that you are reporting on:            |    |             |   |
| a | Schedule D                                                                                                                                                | 2a |             |   |
| b | Form 4797                                                                                                                                                 | 2b |             |   |
| c | Other form or schedule                                                                                                                                    | 2c |             |   |
| 3 | Other income and gains from the activity, from Schedule K-1 of Form 1065, Form 1065-B, or Form 1120S, that were not included on lines 1 through 2c        | 3  |             |   |
| 4 | Other deductions and losses from the activity, including investment interest expense allowed from Form 4952, that were not included on lines 1 through 2c | 4  | (           | ) |
| 5 | Current year profit (loss) from the activity. Combine lines 1 through 4. See page 3 of the instructions before completing the rest of this form           | 5  | -46,956,003 |   |

**Part II Simplified Computation of Amount At Risk.** See page 3 of the instructions before completing this part.

|     |                                                                                                                                                                                            |     |  |  |
|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|--|--|
| 6   | Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. <b>Do not</b> enter less than zero                     | 6   |  |  |
| 7   | Increases for the tax year (see page 3 of the instructions)                                                                                                                                | 7   |  |  |
| 8   | Add lines 6 and 7                                                                                                                                                                          | 8   |  |  |
| 9   | Decreases for the tax year (see page 4 of the instructions)                                                                                                                                | 9   |  |  |
| 10a | Subtract line 9 from line 8                                                                                                                                                                | 10a |  |  |
| b   | If line 10a is <b>more</b> than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see <b>Pub. 925</b> for information on the recapture rules | 10b |  |  |

**Part III Detailed Computation of Amount At Risk.** If you completed Part III of Form 6198 for 2005, see page 4 of the instructions.

|     |                                                                                                                                                                     |     |  |  |
|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|--|--|
| 11  | Investment in the activity (or in your interest in the activity) at the effective date. <b>Do not</b> enter less than zero                                          | 11  |  |  |
| 12  | Increases at effective date                                                                                                                                         | 12  |  |  |
| 13  | Add lines 11 and 12                                                                                                                                                 | 13  |  |  |
| 14  | Decreases at effective date                                                                                                                                         | 14  |  |  |
| 15  | Amount at risk (check box that applies):                                                                                                                            |     |  |  |
| a   | <input type="checkbox"/> At effective date. Subtract line 14 from line 13. <b>Do not</b> enter less than zero.                                                      | 15  |  |  |
| b   | <input type="checkbox"/> From 2005 Form 6198, line 19b. <b>Do not</b> enter the amount from line 10b of the 2005 form.                                              |     |  |  |
| 16  | Increases since (check box that applies):                                                                                                                           |     |  |  |
| a   | <input type="checkbox"/> Effective date                                                                                                                             | 16  |  |  |
| b   | <input type="checkbox"/> The end of your 2005 tax year                                                                                                              | 17  |  |  |
| 17  | Add lines 15 and 16                                                                                                                                                 | 17  |  |  |
| 18  | Decreases since (check box that applies):                                                                                                                           |     |  |  |
| a   | <input type="checkbox"/> Effective date                                                                                                                             | 18  |  |  |
| b   | <input type="checkbox"/> The end of your 2005 tax year                                                                                                              |     |  |  |
| 19a | Subtract line 18 from line 17                                                                                                                                       | 19a |  |  |
| b   | If line 19a is <b>more</b> than zero, enter that amount here and go to line 20. Otherwise, enter -0- and see <b>Pub. 925</b> for information on the recapture rules | 19b |  |  |

**Part IV Deductible Loss**

|    |                                                                                                                                                                                                                |    |              |   |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--------------|---|
| 20 | <b>Amount at risk.</b> Enter the <b>larger</b> of line 10b or line 19b                                                                                                                                         | 20 | 53,087,137   |   |
| 21 | <b>Deductible loss.</b> Enter the <b>smaller</b> of the line 5 loss (treated as a positive number) or line 20. See page 7 of the instructions to find out how to report any deductible loss and any carryover. | 21 | ( 12,501,033 | ) |

**Note:** If the loss is from a passive activity, see the Instructions for **Form 8582**, *Passive Activity Loss Limitations*, or the Instructions for **Form 8810**, *Corporate Passive Activity Loss and Credit Limitations*, to find out if the loss is allowed under the passive activity rules. If only part of the loss is subject to the passive activity loss rules, report only that part on Form 8582 or Form 8810, whichever applies.

Form **6251**Department of the Treasury  
Internal Revenue Service (99)**Alternative Minimum Tax—Individuals**

► See separate instructions.

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2006**Attachment  
Sequence No. **32**

Name(s) shown on Form 1040 or Form 1040NR

Your social security number

Total Forms Filed = 8,683,021

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

|    |                                                                                                                                                                                                                                                                                                                 |    |                |  |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----------------|--|
| 1  | If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 6), and go to line 2. Otherwise, enter the amount from Form 1040, line 38 (minus any amount on Form 8914, line 6), and go to line 7. (If less than zero, enter as a negative amount.) . . . . . | 1  | 1,978,427,355  |  |
| 2  | Medical and dental. Enter the <b>smaller</b> of Schedule A (Form 1040), line 4, <b>or</b> 2½ % of Form 1040, line 38 . . . . .                                                                                                                                                                                  | 2  | 1,556,771      |  |
| 3  | Taxes from Schedule A (Form 1040), line 9 . . . . .                                                                                                                                                                                                                                                             | 3  | 171,510,304    |  |
| 4  | Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions . . . . .                                                                                                                                                                                       | 4  | 795,214        |  |
| 5  | Miscellaneous deductions from Schedule A (Form 1040), line 26 . . . . .                                                                                                                                                                                                                                         | 5  | 24,562,162     |  |
| 6  | If Form 1040, line 38, is over \$150,500 (over \$75,250 if married filing separately), enter the amount from line 11 of the <b>Itemized Deductions Worksheet</b> on page A-7 of the instructions for Schedule A (Form 1040) . . . . .                                                                           | 6  | ( 26,147,593 ) |  |
| 7  | Tax refund from Form 1040, line 10 or line 21 . . . . .                                                                                                                                                                                                                                                         | 7  | ( 7,456,684 )  |  |
| 8  | Investment interest expense (difference between regular tax and AMT) . . . . .                                                                                                                                                                                                                                  | 8  | -82,511        |  |
| 9  | Depletion (difference between regular tax and AMT) . . . . .                                                                                                                                                                                                                                                    | 9  | 424,675        |  |
| 10 | Net operating loss deduction from Form 1040, line 21. Enter as a positive amount . . . . .                                                                                                                                                                                                                      | 10 | 34,664,221     |  |
| 11 | Interest from specified private activity bonds exempt from the regular tax . . . . .                                                                                                                                                                                                                            | 11 | 2,231,935      |  |
| 12 | Qualified small business stock (7% of gain excluded under section 1202) . . . . .                                                                                                                                                                                                                               | 12 | 81,549         |  |
| 13 | Exercise of incentive stock options (excess of AMT income over regular tax income) . . . . .                                                                                                                                                                                                                    | 13 | 1,930,997      |  |
| 14 | Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A) . . . . .                                                                                                                                                                                                                             | 14 | 1,140,457      |  |
| 15 | Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6) . . . . .                                                                                                                                                                                                                           | 15 | 1,365          |  |
| 16 | Disposition of property (difference between AMT and regular tax gain or loss) . . . . .                                                                                                                                                                                                                         | 16 | -5,737,441     |  |
| 17 | Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) . . . . .                                                                                                                                                                                                          | 17 | 824,118        |  |
| 18 | Passive activities (difference between AMT and regular tax income or loss) . . . . .                                                                                                                                                                                                                            | 18 | 941,179        |  |
| 19 | Loss limitations (difference between AMT and regular tax income or loss) . . . . .                                                                                                                                                                                                                              | 19 | 324,338        |  |
| 20 | Circulation costs (difference between regular tax and AMT) . . . . .                                                                                                                                                                                                                                            | 20 | 5,208          |  |
| 21 | Long-term contracts (difference between AMT and regular tax income) . . . . .                                                                                                                                                                                                                                   | 21 | -37,707        |  |
| 22 | Mining costs (difference between regular tax and AMT) . . . . .                                                                                                                                                                                                                                                 | 22 | 73,833         |  |
| 23 | Research and experimental costs (difference between regular tax and AMT) . . . . .                                                                                                                                                                                                                              | 23 | 102,335        |  |
| 24 | Income from certain installment sales before January 1, 1987 . . . . .                                                                                                                                                                                                                                          | 24 | ( 13,658 )     |  |
| 25 | Intangible drilling costs preference . . . . .                                                                                                                                                                                                                                                                  | 25 | 246,400        |  |
| 26 | Other adjustments, including income-based related adjustments . . . . .                                                                                                                                                                                                                                         | 26 | 135,637        |  |
| 27 | Alternative tax net operating loss deduction . . . . .                                                                                                                                                                                                                                                          | 27 | ( 9,789,390 )  |  |
| 28 | <b>Alternative minimum taxable income.</b> Combine lines 1 through 27. (If married filing separately and line 28 is more than \$200,100, see page 7 of the instructions.) . . . . .                                                                                                                             | 28 | 2,171,427,757  |  |

**Part II Alternative Minimum Tax**

|    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |    |               |  |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|---------------|--|
| 29 | Exemption. (If this form is for a child under age 18, see page 7 of the instructions.)<br><b>IF your filing status is . . . AND line 28 is not over . . . THEN enter on line 29 . . .</b><br>Single or head of household . . . . . \$112,500 . . . . . \$42,500<br>Married filing jointly or qualifying widow(er) . . . . . 150,000 . . . . . 62,550<br>Married filing separately . . . . . 75,000 . . . . . 31,275<br>If line 28 is <b>over</b> the amount shown above for your filing status, see page 7 of the instructions.                                                                                                                                                                                                                            | 29 | 360,112,303   |  |
| 30 | Subtract line 29 from line 28. If more than zero <b>or</b> you are filing Form 2555 or 2555-EZ, go to line 31. If zero or less and you are not filing Form 2555 or 2555-EZ, enter -0- on lines 33 and 35 and skip the rest of Part II . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 30 | 1,876,378,738 |  |
| 31 | <ul style="list-style-type: none"> <li>If you are filing Form 2555 or 2555-EZ, see page 8 of the instructions for the amount to enter.</li> <li>If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; <b>or</b> you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 55 here.</li> <li><b>All others:</b> If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.</li> </ul> | 31 | 431,727,011   |  |
| 32 | Alternative minimum tax foreign tax credit (see page 8 of the instructions) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 32 | 9,500,972     |  |
| 33 | Tentative minimum tax. Subtract line 32 from line 31 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 33 | 422,289,983   |  |
| 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 | 428,798,317   |  |
| 35 | <b>Alternative minimum tax.</b> Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 35 | 21,563,717    |  |

**Part III Tax Computation Using Maximum Capital Gains Rates**

|                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                  |           |             |           |             |  |
|-------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-------------|-----------|-------------|--|
| <b>36</b>                                                                                             | Enter the amount from Form 6251, line 30 . . . . .                                                                                                                                                                                                                                                                                                                                               |           |             | <b>36</b> |             |  |
| <b>37</b>                                                                                             | 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-10 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the AMT, if necessary) (see page 10 of the instructions) . . . . .                                  | <b>37</b> | 645,194,122 |           |             |  |
| <b>38</b>                                                                                             | Enter the amount from Schedule D (Form 1040), line 19 (as figured for the AMT, if necessary) (see page 10 of the instructions) . . . . .                                                                                                                                                                                                                                                         | <b>38</b> | 18,654,089  |           |             |  |
| <b>39</b>                                                                                             | If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the <b>smaller</b> of that result or the amount from line 10 of the Schedule D Tax Worksheet (as figured for the AMT, if necessary) . . . . .                                                                                        | <b>39</b> | 664,577,415 |           |             |  |
| <b>40</b>                                                                                             | Enter the <b>smaller</b> of line 36 or line 39 . . . . .                                                                                                                                                                                                                                                                                                                                         |           |             | <b>40</b> |             |  |
| <b>41</b>                                                                                             | Subtract line 40 from line 36 . . . . .                                                                                                                                                                                                                                                                                                                                                          |           |             | <b>41</b> |             |  |
| <b>42</b>                                                                                             | If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result . . . . . ▶                                                                                                                                                 |           |             | <b>42</b> | 273,672,197 |  |
| <b>43</b>                                                                                             | Enter:<br><ul style="list-style-type: none"> <li>• \$61,300 if married filing jointly or qualifying widow(er),</li> <li>• \$30,650 if single or married filing separately, or</li> <li>• \$41,050 if head of household.</li> </ul>                                                                                                                                                               | <b>43</b> |             |           |             |  |
| <b>44</b>                                                                                             | 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-10 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- . . . . . | <b>44</b> |             |           |             |  |
| <b>45</b>                                                                                             | Subtract line 44 from line 43. If zero or less, enter -0- . . . . .                                                                                                                                                                                                                                                                                                                              | <b>45</b> |             |           |             |  |
| <b>46</b>                                                                                             | Enter the <b>smaller</b> of line 36 or line 37 . . . . .                                                                                                                                                                                                                                                                                                                                         | <b>46</b> |             |           |             |  |
| <b>47</b>                                                                                             | Enter the <b>smaller</b> of line 45 or line 46 . . . . .                                                                                                                                                                                                                                                                                                                                         | <b>47</b> |             |           |             |  |
| <b>48</b>                                                                                             | Multiply line 47 by 5% (.05) . . . . . ▶                                                                                                                                                                                                                                                                                                                                                         |           |             | <b>48</b> | 735,542     |  |
| <b>49</b>                                                                                             | Subtract line 47 from line 46 . . . . .                                                                                                                                                                                                                                                                                                                                                          | <b>49</b> |             |           |             |  |
| <b>50</b>                                                                                             | Multiply line 49 by 15% (.15) . . . . . ▶                                                                                                                                                                                                                                                                                                                                                        |           |             | <b>50</b> | 89,070,084  |  |
| <b>If line 38 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 51.</b> |                                                                                                                                                                                                                                                                                                                                                                                                  |           |             |           |             |  |
| <b>51</b>                                                                                             | Subtract line 46 from line 40 . . . . .                                                                                                                                                                                                                                                                                                                                                          | <b>51</b> |             |           |             |  |
| <b>52</b>                                                                                             | Multiply line 51 by 25% (.25) . . . . . ▶                                                                                                                                                                                                                                                                                                                                                        |           |             | <b>52</b> | 3,552,801   |  |
| <b>53</b>                                                                                             | Add lines 42, 48, 50, and 52 . . . . .                                                                                                                                                                                                                                                                                                                                                           |           |             | <b>53</b> |             |  |
| <b>54</b>                                                                                             | If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result . . . . .                                                                                                                                                   |           |             | <b>54</b> | 446,323,000 |  |
| <b>55</b>                                                                                             | Enter the <b>smaller</b> of line 53 or line 54 here and on line 31 . . . . .                                                                                                                                                                                                                                                                                                                     |           |             | <b>55</b> |             |  |

Form

**6252**Department of the Treasury  
Internal Revenue Service**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

**2006**Attachment  
Sequence No. **79**

Name(s) shown on return

Total Forms Filed = 888,811

Identifying number

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

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

|    |                                                                                                                                               |    |            |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------|----|------------|
| 5  | Selling price including mortgages and other debts. <b>Do not</b> include interest whether stated or unstated                                  | 5  | 72,111,757 |
| 6  | Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)                                  | 6  |            |
| 7  | Subtract line 6 from line 5                                                                                                                   | 7  |            |
| 8  | Cost or other basis of property sold                                                                                                          | 8  |            |
| 9  | Depreciation allowed or allowable                                                                                                             | 9  |            |
| 10 | Adjusted basis. Subtract line 9 from line 8                                                                                                   | 10 |            |
| 11 | Commissions and other expenses of sale                                                                                                        | 11 |            |
| 12 | Income recapture from Form 4797, Part III (see instructions)                                                                                  | 12 |            |
| 13 | Add lines 10, 11, and 12                                                                                                                      | 13 | 19,843,887 |
| 14 | Subtract line 13 from line 5. If zero or less, <b>do not</b> complete the rest of this form (see instructions)                                | 14 | 52,267,870 |
| 15 | If the property described on line 1 above was your main home, enter the amount of your excluded gain (see instructions). Otherwise, enter -0- | 15 | 509,609    |
| 16 | <b>Gross profit.</b> Subtract line 15 from line 14                                                                                            | 16 | 51,780,555 |
| 17 | Subtract line 13 from line 6. If zero or less, enter -0-                                                                                      | 17 | 169,321    |
| 18 | <b>Contract price.</b> Add line 7 and line 17                                                                                                 | 18 | 70,522,127 |

**Part II Installment Sale Income.** Complete this part for the year of sale **and** any year you receive a payment or have certain debts you must treat as a payment on installment obligations.

|    |                                                                                                                 |    |            |
|----|-----------------------------------------------------------------------------------------------------------------|----|------------|
| 19 | Gross profit percentage. Divide line 16 by line 18. For years after the year of sale, see instructions          | 19 |            |
| 20 | If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-                                | 20 |            |
| 21 | Payments received during year (see instructions). <b>Do not</b> include interest, whether stated or unstated    | 21 | 73,430,953 |
| 22 | Add lines 20 and 21                                                                                             | 22 | 73,600,274 |
| 23 | Payments received in prior years (see instructions). <b>Do not</b> include interest, whether stated or unstated | 23 | 96,758,314 |
| 24 | <b>Installment sale income.</b> Multiply line 22 by line 19                                                     | 24 | 42,226,098 |
| 25 | Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)                  | 25 | 334,978    |
| 26 | Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)                     | 26 | 41,891,120 |

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

- 27 Name, address, and taxpayer identifying number of related party .....
- 28 Did the related party resell or dispose of the property ("second disposition") during this tax year? . . . ☐ Yes ☐ No
- 29 If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.
- a ☐ The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (month, day, year) ▶ / /
- b ☐ The first disposition was a sale or exchange of stock to the issuing corporation.
- c ☐ The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.
- d ☐ The second disposition occurred after the death of the original seller or buyer.
- e ☐ It can be established to the satisfaction of the Internal Revenue Service that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions).
- |    |                                                                                                |    |        |
|----|------------------------------------------------------------------------------------------------|----|--------|
| 30 | Selling price of property sold by related party (see instructions)                             | 30 |        |
| 31 | Enter contract price from line 18 for year of first sale                                       | 31 |        |
| 32 | Enter the <b>smaller</b> of line 30 or line 31                                                 | 32 |        |
| 33 | Total payments received by the end of your 2006 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 | 40,601 |
| 36 | Enter the part of line 35 that is ordinary income under the recapture rules (see instructions) | 36 | *      |
| 37 | Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions)    | 37 | 20,008 |

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **6781**Department of the Treasury  
Internal Revenue Service**Gains and Losses From Section 1256  
Contracts and Straddles**

▶ Attach to your tax return.

OMB No. 1545-0644

**2006**  
Attachment  
Sequence No. **82**

Name(s) shown on tax return

**Total Forms Filed = 289,440**

Identifying number

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

**Part I Section 1256 Contracts Marked to Market**

| (a) Identification of account                                                                                                                             | (b) (Loss) | (c) Gain  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----------|
| 1                                                                                                                                                         |            |           |
| 2 Add the amounts on line 1 in columns (b) and (c)                                                                                                        | 2 ( )      |           |
| 3 Net gain or (loss). Combine line 2, columns (b) and (c)                                                                                                 | 3          | 6,158,690 |
| 4 Form 1099-B adjustments. See instructions and attach schedule                                                                                           | 4          | -1,575    |
| 5 Combine lines 3 and 4                                                                                                                                   | 5          | 6,157,116 |
| <b>Note:</b> If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.                     |            |           |
| 6 If you have a net section 1256 contracts loss and checked box D above, enter the amount of loss to be carried back. Enter the loss as a positive number | 6          | 118,865   |
| 7 Combine lines 5 and 6                                                                                                                                   | 7          | 6,275,981 |
| 8 <b>Short-term capital gain or (loss).</b> Multiply line 7 by 40% (.40). Enter here and include on the appropriate line of Schedule D (see instructions) | 8          | 2,510,399 |
| 9 <b>Long-term capital gain or (loss).</b> Multiply line 7 by 60% (.60). Enter here and include on the appropriate line of Schedule D (see instructions)  | 9          | 3,765,584 |

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

| (a) Description of property                                                                                                                    | (b) Date entered into or acquired | (c) Date closed out or sold | (d) Gross sales price | (e) Cost or other basis plus expense of sale | (f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0- | (g) Unrecognized gain on offsetting positions | (h) Recognized loss. If column (f) is more than (g), enter difference. Otherwise, enter -0- |
|------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------|-----------------------|----------------------------------------------|----------------------------------------------------------------------------------|-----------------------------------------------|---------------------------------------------------------------------------------------------|
| 10                                                                                                                                             |                                   |                             |                       |                                              |                                                                                  |                                               |                                                                                             |
| 11a Enter the short-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions) |                                   |                             |                       |                                              |                                                                                  | 11a ( 32,602 )                                |                                                                                             |
| b Enter the long-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions)    |                                   |                             |                       |                                              |                                                                                  | 11b ( 2,815 )                                 |                                                                                             |

**Section B—Gains From Straddles**

| (a) Description of property                                                                                                                   | (b) Date entered into or acquired | (c) Date closed out or sold | (d) Gross sales price | (e) Cost or other basis plus expense of sale | (f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0- |
|-----------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------|-----------------------|----------------------------------------------|----------------------------------------------------------------------------------|
| 12                                                                                                                                            |                                   |                             |                       |                                              |                                                                                  |
| 13a Enter the short-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions) |                                   |                             |                       |                                              | 13a 284,997                                                                      |
| b Enter the long-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions)    |                                   |                             |                       |                                              | 13b 169,756                                                                      |

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

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

|                                                                                                                |                                                                                                                                                                                        |                                                            |
|----------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|
| Form <b>8283</b><br>(Rev. December 2006)<br>Department of the Treasury<br>Internal Revenue Service             | <b>Noncash Charitable Contributions</b><br>► Attach to your tax return if you claimed a total deduction<br>of over \$500 for all contributed property.<br>► See separate instructions. | OMB No. 1545-0908<br>Attachment<br>Sequence No. <b>155</b> |
| Name(s) shown on your income tax return<br><div style="text-align: right;">Total Forms Filed = 6,148,798</div> |                                                                                                                                                                                        | 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 address of the donee organization | (b) Description of donated property<br>(For a donated vehicle, enter the year, make, model, condition, and mileage, and attach Form 1098-C if required.) |
|---|------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|
| A |                                                |                                                                                                                                                          |
| B |                                                |                                                                                                                                                          |
| C |                                                |                                                                                                                                                          |
| D |                                                |                                                                                                                                                          |
| E |                                                |                                                                                                                                                          |

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

| (c) Date of the contribution | (d) Date acquired by donor (mo., yr.) | (e) How acquired by donor | (f) Donor's cost or adjusted basis | (g) Fair market value (see instructions) | (h) Method used to determine the fair market value |
|------------------------------|---------------------------------------|---------------------------|------------------------------------|------------------------------------------|----------------------------------------------------|
| A                            |                                       |                           |                                    |                                          |                                                    |
| B                            |                                       |                           | 35,965,624                         | 37,457,753                               |                                                    |
| C                            |                                       |                           |                                    |                                          |                                                    |
| D                            |                                       |                           |                                    |                                          |                                                    |
| E                            |                                       |                           |                                    |                                          |                                                    |

**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 ► \_\_\_\_\_ .  
If Part II applies to more than one property, attach a separate statement.

**b** Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ► \_\_\_\_\_ .  
**(2)** For any prior tax years ► \_\_\_\_\_ .

**c** Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):

Name of charitable organization (donee)

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

City or town, state, and ZIP code

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

**e** Name of any person, other than the donee organization, having actual possession of the property ► \_\_\_\_\_

**3a** Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property? . . . . .

**b** Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire? . . . . .

**c** Is there a restriction limiting the donated property for a particular use? . . . . .

| Yes | No |
|-----|----|
|     |    |
|     |    |
|     |    |

Name(s) shown on your income tax return

Identifying number

**Section B. Donated Property Over \$5,000 (Except Certain Publicly Traded Securities)**—List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions of certain publicly traded securities reported in Section A). An appraisal is generally required for property listed in Section B (see instructions).

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

**4** Check the box that describes the type of property donated:

- |                                                                    |                                                              |                                     |
|--------------------------------------------------------------------|--------------------------------------------------------------|-------------------------------------|
| <input type="checkbox"/> Art* (contribution of \$20,000 or more)   | <input type="checkbox"/> Qualified Conservation Contribution | <input type="checkbox"/> Equipment  |
| <input type="checkbox"/> Art* (contribution of less than \$20,000) | <input type="checkbox"/> Other Real Estate                   | <input type="checkbox"/> Securities |
| <input type="checkbox"/> Collectibles**                            | <input type="checkbox"/> Intellectual Property               | <input type="checkbox"/> Other      |

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

\*\*Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

**Note.** In certain cases, you must attach a qualified appraisal of the property. See instructions.

| <b>5</b> | (a) Description of donated property (if you need more space, attach a separate statement) | (b) If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift | (c) Appraised fair market value |
|----------|-------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|
| <b>A</b> |                                                                                           |                                                                                                                                      |                                 |
| <b>B</b> |                                                                                           |                                                                                                                                      | 15,144,901                      |
| <b>C</b> |                                                                                           |                                                                                                                                      |                                 |
| <b>D</b> |                                                                                           |                                                                                                                                      |                                 |

|          | (d) Date acquired by donor (mo., yr.) | (e) How acquired by donor | (f) Donor's cost or adjusted basis | (g) For bargain sales, enter amount received | See instructions                  |                                         |
|----------|---------------------------------------|---------------------------|------------------------------------|----------------------------------------------|-----------------------------------|-----------------------------------------|
|          |                                       |                           |                                    |                                              | (h) Amount claimed as a deduction | (i) Average trading price of securities |
| <b>A</b> |                                       |                           |                                    |                                              |                                   |                                         |
| <b>B</b> |                                       |                           | 3,911,055                          | 1,064,625                                    | 6,734,778                         | 193,998                                 |
| <b>C</b> |                                       |                           |                                    |                                              |                                   |                                         |
| <b>D</b> |                                       |                           |                                    |                                              |                                   |                                         |

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

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

Signature of taxpayer (donor) ►

Date ►

**Part III Declaration of Appraiser**

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

Also, I declare that I hold myself out to the public as an appraiser or perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). In addition, I understand that a substantial or gross valuation misstatement resulting from the appraisal of the value of the property that I know, or reasonably should know, would be used in connection with a return or claim for refund, may subject me to the penalty under section 6695A. I affirm that I have not been barred from presenting evidence or testimony by the Office of Professional Responsibility.

**Sign****Here**

Signature ►

Title ►

Date ►

Business address (including room or suite no.)

Identifying number

City or town, state, and ZIP code

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

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

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file **Form 8282**, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

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

Name of charitable organization (donee)

Employer identification number

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

City or town, state, and ZIP code

Authorized signature

Title

Date



Form

**8396**Department of the Treasury  
Internal Revenue Service**Mortgage Interest Credit**(For Holders of Qualified Mortgage Credit Certificates Issued by  
State or Local Governmental Units or Agencies)

▶ Attach to Form 1040 or 1040NR.

▶ See instructions on back.

OMB No. 1545-0074

**2006**Attachment  
Sequence No. **138**

Name(s) shown on your tax return

**Total Forms Filed = 55,834**

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 your tax return.

Name of Issuer of Mortgage Credit Certificate

Mortgage Credit Certificate Number

Issue Date

**Part I Current Year Mortgage Interest Credit**

|           |                                                                                                                                                                                                                                                                                                                            |           |        |   |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------|---|
| <b>1</b>  | 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 . . .                                                                                                                         | <b>1</b>  |        |   |
| <b>2</b>  | Enter the certificate credit rate shown on your <b>mortgage credit certificate</b> . <b>Do not</b> enter the interest rate on your home mortgage . . . . .                                                                                                                                                                 | <b>2</b>  |        | % |
| <b>3</b>  | 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.<br><b>You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.</b> | <b>3</b>  | 49,315 |   |
| <b>4</b>  | Enter any 2003 credit carryforward from line 18 of your 2005 Form 8396 . . . . .                                                                                                                                                                                                                                           | <b>4</b>  | 1,774  |   |
| <b>5</b>  | Enter any 2004 credit carryforward from line 16 of your 2005 Form 8396 . . . . .                                                                                                                                                                                                                                           | <b>5</b>  | 8,830  |   |
| <b>6</b>  | Enter any 2005 credit carryforward from line 19 of your 2005 Form 8396 . . . . .                                                                                                                                                                                                                                           | <b>6</b>  | 11,907 |   |
| <b>7</b>  | Add lines 3 through 6 . . . . .                                                                                                                                                                                                                                                                                            | <b>7</b>  | 71,826 |   |
| <b>8</b>  | Enter the amount from Form 1040, line 46, or Form 1040NR, line 43 . . . . .                                                                                                                                                                                                                                                | <b>8</b>  |        |   |
| <b>9</b>  | <b>1040 filers:</b> Enter the total of the amounts from Form 1040, lines 47 through 51 and line 53 plus any credit from Form 5695, line 12<br><b>1040NR filers:</b> Enter the total of the amounts from Form 1040NR, lines 44 through 46 and line 48 plus any credit from Form 5695, line 12                               | <b>9</b>  |        |   |
| <b>10</b> | Subtract line 9 from line 8. If zero or less, enter -0- here and on line 11 and go to Part II . . .                                                                                                                                                                                                                        | <b>10</b> |        |   |
| <b>11</b> | <b>Current year mortgage interest credit.</b> Enter the <b>smaller</b> of line 7 or line 10. Also include this amount in the total on Form 1040, line 54, or Form 1040NR, line 49, and check box <b>a</b> on that line . . . . .                                                                                           | <b>11</b> | 48,366 |   |

**Part II Mortgage Interest Credit Carryforward to 2007.** (Complete **only** if line 11 is less than line 7.)

|           |                                                                                                         |           |  |  |
|-----------|---------------------------------------------------------------------------------------------------------|-----------|--|--|
| <b>12</b> | Add lines 3 and 4 . . . . .                                                                             | <b>12</b> |  |  |
| <b>13</b> | Enter the amount from line 7 . . . . .                                                                  | <b>13</b> |  |  |
| <b>14</b> | Enter the <b>larger</b> of line 11 or line 12 . . . . .                                                 | <b>14</b> |  |  |
| <b>15</b> | Subtract line 14 from line 13 . . . . .                                                                 | <b>15</b> |  |  |
| <b>16</b> | <b>2005 credit carryforward to 2007.</b> Enter the <b>smaller</b> of line 6 or line 15 . . . . .        | <b>16</b> |  |  |
| <b>17</b> | Subtract line 16 from line 15 . . . . .                                                                 | <b>17</b> |  |  |
| <b>18</b> | <b>2004 credit carryforward to 2007.</b> Enter the <b>smaller</b> of line 5 or line 17 . . . . .        | <b>18</b> |  |  |
| <b>19</b> | <b>2006 credit carryforward to 2007.</b> Subtract line 11 from line 3. If zero or less, enter -0- . . . | <b>19</b> |  |  |

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form

**8582**Department of the Treasury  
Internal Revenue Service (99)**Passive Activity Loss Limitations**

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1041.

OMB No. 1545-1008

**2006**Attachment  
Sequence No. **88**

Name(s) shown on return

Total Forms Filed = 3,554,402

Identifying number

**Part I 2006 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.)

|                                                                                                 |           |              |   |  |
|-------------------------------------------------------------------------------------------------|-----------|--------------|---|--|
| <b>1a</b> Activities with net income (enter the amount from Worksheet 1, column (a)) . . . . .  | <b>1a</b> | 15,354,389   |   |  |
| <b>b</b> Activities with net loss (enter the amount from Worksheet 1, column (b)) . . . . .     | <b>1b</b> | ( 37,884,542 | ) |  |
| <b>c</b> Prior years unallowed losses (enter the amount from Worksheet 1, column (c)) . . . . . | <b>1c</b> | ( 26,138,486 | ) |  |
| <b>d</b> Combine lines 1a, 1b, and 1c. . . . .                                                  | <b>1d</b> | -48,668,640  |   |  |

**Commercial Revitalization Deductions From Rental Real Estate Activities**

|                                                                                                           |           |           |   |  |
|-----------------------------------------------------------------------------------------------------------|-----------|-----------|---|--|
| <b>2a</b> Commercial revitalization deductions from Worksheet 2, column (a) . . . . .                     | <b>2a</b> | ( 14,371  | ) |  |
| <b>b</b> Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b) . . . . . | <b>2b</b> | ( 235,094 | ) |  |
| <b>c</b> Add lines 2a and 2b. . . . .                                                                     | <b>2c</b> | ( 249,465 | ) |  |

**All Other Passive Activities**

|                                                                                                 |           |              |   |  |
|-------------------------------------------------------------------------------------------------|-----------|--------------|---|--|
| <b>3a</b> Activities with net income (enter the amount from Worksheet 3, column (a)) . . . . .  | <b>3a</b> | 39,329,057   |   |  |
| <b>b</b> Activities with net loss (enter the amount from Worksheet 3, column (b)) . . . . .     | <b>3b</b> | ( 25,106,251 | ) |  |
| <b>c</b> Prior years unallowed losses (enter the amount from Worksheet 3, column (c)) . . . . . | <b>3c</b> | ( 35,278,503 | ) |  |
| <b>d</b> Combine lines 3a, 3b, and 3c. . . . .                                                  | <b>3d</b> | -21,055,698  |   |  |

- 4** Combine lines 1d, 2c, and 3d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. **Do not** complete Form 8582. Report the losses on the forms and schedules normally used . . . . . **4** -69,973,802
- 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 Activities With Active Participation****Note:** Enter all numbers in Part II as positive amounts. See page 8 of the instructions for an example.

|                                                                                                                                  |           |             |  |  |
|----------------------------------------------------------------------------------------------------------------------------------|-----------|-------------|--|--|
| <b>5</b> Enter the <b>smaller</b> of the loss on line 1d or the loss on line 4 . . . . .                                         | <b>5</b>  | 57,069,122  |  |  |
| <b>6</b> Enter \$150,000. If married filing separately, see page 8 . . . . .                                                     | <b>6</b>  | 320,182,442 |  |  |
| <b>7</b> Enter modified adjusted gross income, but not less than zero (see page 8) . . . . .                                     | <b>7</b>  | 393,888,765 |  |  |
| <b>Note:</b> If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.    |           |             |  |  |
| <b>8</b> Subtract line 7 from line 6 . . . . .                                                                                   | <b>8</b>  | 100,776,368 |  |  |
| <b>9</b> Multiply line 8 by 50% (.5). <b>Do not</b> enter more than \$25,000. If married filing separately, see page 8 . . . . . | <b>9</b>  | 30,103,968  |  |  |
| <b>10</b> Enter the <b>smaller</b> of line 5 or line 9. . . . .                                                                  | <b>10</b> | 15,316,773  |  |  |
| 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.

|                                                                                                                              |           |         |  |  |
|------------------------------------------------------------------------------------------------------------------------------|-----------|---------|--|--|
| <b>11</b> Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions . . . . . | <b>11</b> | 43,373  |  |  |
| <b>12</b> Enter the loss from line 4 . . . . .                                                                               | <b>12</b> |         |  |  |
| <b>13</b> Reduce line 12 by the amount on line 10 . . . . .                                                                  | <b>13</b> | 772,064 |  |  |
| <b>14</b> Enter the <b>smallest</b> of line 2c (treated as a positive amount), line 11, or line 13 . . . . .                 | <b>14</b> | 13,744  |  |  |

**Part IV Total Losses Allowed**

|                                                                                                                                                                                                        |           |            |  |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------|--|--|
| <b>15</b> Add the income, if any, on lines 1a and 3a and enter the total. . . . .                                                                                                                      | <b>15</b> | 13,826,102 |  |  |
| <b>16</b> <b>Total losses allowed from all passive activities for 2006.</b> Add lines 10, 14, and 15. See page 11 of the instructions to find out how to report the losses on your tax return. . . . . | <b>16</b> | 34,837,148 |  |  |

Form **8586**  
(Rev. December 2006)  
Department of the Treasury  
Internal Revenue Service (99)

**Low-Income Housing Credit**▶ **Attach to your tax return.**

OMB No. 1545-0984

Attachment  
Sequence No. **36a**

Name(s) shown on return

**Total Forms Filed = 70,353****Identifying number**

|          |                                                                                                                                                                                                                                                                                                                                                                                                       |          |         |
|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|---------|
| <b>1</b> | Number of Forms 8609-A attached . . . . . ▶ *                                                                                                                                                                                                                                                                                                                                                         |          |         |
| <b>2</b> | Has there been a decrease in the qualified basis of any buildings since the close of the preceding tax year? <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule.<br>(i) . . . . . (ii) . . . . . (iii) . . . . . (iv) . . . . . |          |         |
| <b>3</b> | Current year credit from attached Form(s) 8609-A (see instructions) . . . . .                                                                                                                                                                                                                                                                                                                         | <b>3</b> | 2,366   |
| <b>4</b> | Low-income housing credit from partnerships, S corporations, estates, and trusts . . . . .                                                                                                                                                                                                                                                                                                            | <b>4</b> | 147,527 |
| <b>5</b> | Add lines 3 and 4. Estates and trusts, go to line 6; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1e of the 2006 Form 3800) . . . . . Non-deductible housing credit = *                                                                                                                          | <b>5</b> | 149,147 |
| <b>6</b> | Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .                                                                                                                                                                                                                                                                                                                 | <b>6</b> |         |
| <b>7</b> | Estates and trusts. Subtract line 6 from line 5. Report this amount on the applicable line of Form 3800 (e.g., line 1e of the 2006 Form 3800) . . . . .                                                                                                                                                                                                                                               | <b>7</b> |         |

**General Instructions**

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

**What's New**

- The tax liability limit is no longer figured on this form; instead, it must be figured on Form 3800, General Business Credit.
- Taxpayers that are not partnerships, S corporations, estates, or trusts, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on line 1e of Form 3800.
- The IRS will revise this December 2006 version of the form only when necessary. Continue to use this version for tax years beginning after 2005 until a new revision is issued.

**Purpose of Form**

Use Form 8586 to claim the low-income housing credit. This general business credit is allowed for each new qualified low-income building placed in service after 1986. Generally, it is taken over a 10-year credit period.

**Qualified Low-Income Housing Project**

The credit cannot exceed the amount allocated to the building. See section 42(h)(1) for details.

The low-income housing credit can only be claimed for residential rental buildings in low-income housing projects that meet one of the minimum set-aside tests. For details, see the instructions for Form 8609, Part II, line 10c.

Except for buildings financed with certain tax-exempt bonds, you may not take a low-income housing credit on a building if it has not received an allocation from the housing credit agency. No allocation is needed when 50% or more of the aggregate basis of the building and the land on which the building is located is financed with certain tax-exempt bonds issued after 1989 for buildings placed in service after 1989. The owner still must get a Form 8609 from the appropriate housing credit agency (with the applicable items completed, including an assigned BIN). "Land on which the building is located" includes only land that is functionally related and subordinate to the qualified low-income building (see Regulations sections 1.103-8(a)(3) and 1.103-8(b)(4)(iii)).

**Recapture of Credit**

There is a 15-year compliance period during which the residential rental building must continue to meet certain requirements. If, as of the close of any tax year in this period, there is a reduction in the qualified basis of the building from the previous year, you may have to recapture a part of the credit you have taken. Similarly, you may have to recapture part of the credits taken in previous years upon certain dispositions of the building or interests therein. If you must recapture credits, use Form 8611, Recapture of Low-Income Housing Credit. See section 42(j) for details.

**Recordkeeping**

Keep a copy of this Form 8586 together with all Forms 8609, Schedules A (Form 8609) (and successor Forms 8609-A), and Forms 8611 for 3 years after the 15-year compliance period ends.

Form **8606**Department of the Treasury  
Internal Revenue Service (99)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

**Nondeductible IRAs**

▶ See separate instructions.

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

OMB No. 1545-0074

**2006**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.

Total Forms Filed = 2,044,896

Your social security number

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

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

Apt. no.

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

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

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

- You made nondeductible contributions to a traditional IRA for 2006.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2006 **and** you made nondeductible contributions to a traditional IRA in 2006 or an earlier year. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified hurricane distribution), qualified charitable 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 2006 (excluding any portion you recharacterized) **and** you made nondeductible contributions to a traditional IRA in 2006 or an earlier year.

|                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                |     |            |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|------------|
| 1                                                                                                                                                                                                                                                                                                                                                                                                                          | Enter your nondeductible contributions to traditional IRAs for 2006, including those made for 2006 from January 1, 2007, through April 16, 2007 (see page 5 of the instructions)                                                                                                                                                                               | 1   | 3,214,921  |
| 2                                                                                                                                                                                                                                                                                                                                                                                                                          | Enter your total basis in traditional IRAs (see page 5 of the instructions)                                                                                                                                                                                                                                                                                    | 2   | 18,912,520 |
| 3                                                                                                                                                                                                                                                                                                                                                                                                                          | Add lines 1 and 2                                                                                                                                                                                                                                                                                                                                              | 3   | 22,127,440 |
| <div style="border: 1px solid black; padding: 5px; display: inline-block;"> <b>In 2006, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion?</b> </div> <div style="display: inline-block; vertical-align: top; margin-left: 20px;"> <p><b>No</b> → Enter the amount from line 3 on line 14. Do not complete the rest of Part I.</p> <p><b>Yes</b> → Go to line 4.</p> </div> |                                                                                                                                                                                                                                                                                                                                                                |     |            |
| 4                                                                                                                                                                                                                                                                                                                                                                                                                          | Enter those contributions included on line 1 that were made from January 1, 2007, through April 16, 2007                                                                                                                                                                                                                                                       | 4   | 25,080     |
| 5                                                                                                                                                                                                                                                                                                                                                                                                                          | Subtract line 4 from line 3                                                                                                                                                                                                                                                                                                                                    | 5   | 22,102,360 |
| 6                                                                                                                                                                                                                                                                                                                                                                                                                          | Enter the value of <b>all</b> your traditional, SEP, and SIMPLE IRAs as of December 31, 2006, plus any outstanding rollovers. Subtract any repayments of qualified hurricane distributions. If the result is zero or less, enter -0- (see page 5 of the instructions)                                                                                          | 6   | 64,269,385 |
| 7                                                                                                                                                                                                                                                                                                                                                                                                                          | Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2006. <b>Do not</b> include rollovers (other than repayments of qualified hurricane distributions), qualified charitable distributions, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see page 6 of the instructions) | 7   | 4,861,797  |
| 8                                                                                                                                                                                                                                                                                                                                                                                                                          | Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2006. <b>Do not</b> include amounts converted that you later recharacterized (see page 6 of the instructions). Also enter this amount on line 16                                                                                                                     | 8   | 406,243    |
| 9                                                                                                                                                                                                                                                                                                                                                                                                                          | Add lines 6, 7, and 8                                                                                                                                                                                                                                                                                                                                          | 9   | 69,537,424 |
| 10                                                                                                                                                                                                                                                                                                                                                                                                                         | Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"                                                                                                                                                                                                                             | 10  | ×          |
| 11                                                                                                                                                                                                                                                                                                                                                                                                                         | Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17                                                                                                                                                                                                                         | 11  | 64,755     |
| 12                                                                                                                                                                                                                                                                                                                                                                                                                         | Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA                                                                                                                                                                                                                                        | 12  | 673,177    |
| 13                                                                                                                                                                                                                                                                                                                                                                                                                         | Add lines 11 and 12. This is the nontaxable portion of all your distributions                                                                                                                                                                                                                                                                                  | 13  | 737,928    |
| 14                                                                                                                                                                                                                                                                                                                                                                                                                         | Subtract line 13 from line 3. This is <b>your total basis in traditional IRAs for 2006 and earlier years</b>                                                                                                                                                                                                                                                   | 14  | 21,389,512 |
| 15a                                                                                                                                                                                                                                                                                                                                                                                                                        | Subtract line 12 from line 7                                                                                                                                                                                                                                                                                                                                   | 15a | 4,186,599  |
| b                                                                                                                                                                                                                                                                                                                                                                                                                          | Amount on line 15a attributable to qualified hurricane distributions (see page 6 of the instructions). Also enter this amount on Form 8915, line 22                                                                                                                                                                                                            | 15b | 17,215     |
| c                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Taxable amount.</b> 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 | 4,173,085  |
| <b>Note:</b> 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 6 of the instructions).                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                |     |            |

**Part II 2006 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs**

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2006 (excluding any portion you recharacterized).

**Caution:** If your modified adjusted gross income is over \$100,000 **or** you are married filing separately and you lived with your spouse at any time in 2006, you **cannot** convert any amount from traditional, SEP, or SIMPLE IRAs to Roth IRAs for 2006. If you erroneously made a conversion, you must recharacterize (correct) it (see page 6 of the instructions).

|           |                                                                                                                                                                                                                                                                                                                               |           |           |  |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|--|
| <b>16</b> | If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2006. <b>Do not</b> include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2006 or 2007 (see page 7 of the instructions) . . . . . | <b>16</b> | 1,334,888 |  |
| <b>17</b> | If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see page 7 of the instructions) . . . . .                                                                                                                                                                       | <b>17</b> | 72,964    |  |
| <b>18</b> | <b>Taxable amount.</b> Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b . . . . .                                                                                                                                                               | <b>18</b> | 1,261,924 |  |

**Part III Distributions From Roth IRAs**

Complete this part only if you took a distribution from a Roth IRA in 2006. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified hurricane distribution), qualified charitable distribution, recharacterization, or return of certain contributions (see page 7 of the instructions).

|            |                                                                                                                                                                                           |            |           |  |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----------|--|
| <b>19</b>  | Enter your total nonqualified distributions from Roth IRAs in 2006 including any qualified first-time homebuyer distributions (see page 7 of the instructions) . . . . .                  | <b>19</b>  | 1,545,387 |  |
| <b>20</b>  | Qualified first-time homebuyer expenses (see page 7 of the instructions). <b>Do not</b> enter more than \$10,000 . . . . .                                                                | <b>20</b>  | 56,172    |  |
| <b>21</b>  | Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25 . . . . .                                                                                          | <b>21</b>  | 1,498,149 |  |
| <b>22</b>  | Enter your basis in Roth IRA contributions (see page 7 of the instructions) . . . . .                                                                                                     | <b>22</b>  | 1,373,700 |  |
| <b>23</b>  | Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see page 7 of the instructions) . . . . . | <b>23</b>  | 592,342   |  |
| <b>24</b>  | Enter your basis in Roth IRA conversions (see page 7 of the instructions) . . . . .                                                                                                       | <b>24</b>  | 492,755   |  |
| <b>25a</b> | Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c . . . . .                                                                                            | <b>25a</b> | 415,253   |  |
| <b>b</b>   | Amount on line 25a attributable to qualified hurricane distributions (see page 8 of the instructions). Also enter this amount on Form 8915, line 23 . . . . .                             | <b>25b</b> | *         |  |
| <b>c</b>   | <b>Taxable amount.</b> Subtract line 25b from line 25a. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b . . . . .      | <b>25c</b> | 416,895   |  |

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

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

▶ Your signature ▶ Date

**Paid Preparer's Use Only**

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

\* Entry for this line is greater than zero, but too small to report

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **8615**  
Department of the Treasury  
Internal Revenue Service (99)**Tax for Children Under Age 18**  
**With Investment Income of More Than \$1,700**

▶ Attach only to the child's Form 1040, Form 1040A, or Form 1040NR.

▶ See separate instructions.

OMB No. 1545-0074

**2006**Attachment  
Sequence No. **33**

Child's name shown on return

Total Forms Filed = 387,887

Child's social security number

**Before you begin:** If the child, the parent, or any of the parent's other children under age 18 must use the Schedule D Tax Worksheet or has income from farming or fishing, see **Pub. 929**, Tax Rules for Children and Dependents. It explains how to figure the child's tax using the **Schedule D Tax Worksheet** or **Schedule J** (Form 1040).

**A** Parent's name (first, initial, and last). **Caution:** See instructions before completing.**B** Parent's social security number**C** Parent's filing status (check one):☐ Single ☐ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)**Part I Child's Net Investment Income**

|   |                                                                                                                                                                              |   |           |  |
|---|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-----------|--|
| 1 | Enter the child's investment income (see instructions)                                                                                                                       | 1 | 5,494,740 |  |
| 2 | If the child <b>did not</b> itemize deductions on <b>Schedule A</b> (Form 1040 or Form 1040NR), enter \$1,700. Otherwise, see instructions                                   | 2 | 771,474   |  |
| 3 | Subtract line 2 from line 1. If zero or less, <b>stop</b> ; do not complete the rest of this form but <b>do</b> attach it to the child's return                              | 3 | 4,736,910 |  |
| 4 | Enter the child's <b>taxable income</b> from Form 1040, line 43; Form 1040A, line 27; or Form 1040NR, line 40. If the child files Form 2555 or 2555-EZ, see the instructions | 4 | 4,856,092 |  |
| 5 | Enter the <b>smaller</b> of line 3 or line 4. If zero, <b>stop</b> ; do not complete the rest of this form but <b>do</b> attach it to the child's return                     | 5 | 4,494,552 |  |

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

|     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |     |             |  |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-------------|--|
| 6   | Enter the parent's <b>taxable income</b> from Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 40; or Form 1040NR-EZ, line 14. If zero or less, enter -0-. If the parent files Form 2555 or 2555-EZ, see the instructions                                                                                                                                                                                                                                            | 6   | 179,700,692 |  |
| 7   | Enter the total, if any, from Forms 8615, line 5, of <b>all other</b> children of the parent named above. <b>Do not</b> include the amount from line 5 above                                                                                                                                                                                                                                                                                                                                        | 7   | 3,951,601   |  |
| 8   | Add lines 5, 6, and 7 (see instructions)                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 8   | 188,146,844 |  |
| 9   | Enter the tax on the amount on line 8 based on the <b>parent's</b> filing status above (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here <input type="checkbox"/>                                                                                                                                                                                                            | 9   | 47,353,850  |  |
| 10  | Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 11; Form 1040NR, line 41; or Form 1040NR-EZ, line 15. <b>Do not</b> include any tax from <b>Form 4972</b> or <b>8814</b> . If the parent files Form 2555 or 2555-EZ, see the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here <input type="checkbox"/> | 10  | 45,687,254  |  |
| 11  | Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to <b>Part III</b>                                                                                                                                                                                                                                                                                                                                                                  | 11  | 1,666,596   |  |
| 12a | Add lines 5 and 7                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 12a | 8,446,153   |  |
| b   | Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)                                                                                                                                                                                                                                                                                                                                                                                                         | 12b | 295,849     |  |
| 13  | Multiply line 11 by line 12b                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 13  | 896,425     |  |

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

|    |                                                                                                                                                                                                                                                                                    |    |         |  |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|---------|--|
| 14 | Subtract line 5 from line 4                                                                                                                                                                                                                                                        | 14 | 360,782 |  |
| 15 | Enter the tax on the amount on line 14 based on the <b>child's</b> filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here <input type="checkbox"/> | 15 | 24,374  |  |
| 16 | Add lines 13 and 15                                                                                                                                                                                                                                                                | 16 | 920,800 |  |
| 17 | Enter the tax on the amount on line 4 based on the <b>child's</b> filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here <input type="checkbox"/>  | 17 | 633,892 |  |
| 18 | Enter the <b>larger</b> of line 16 or line 17 here and on the <b>child's</b> Form 1040, line 44; Form 1040A, line 28; or Form 1040NR, line 41. If the child files Form 2555 or 2555-EZ, see the instructions                                                                       | 18 | 924,539 |  |

Form

**8801**Department of the Treasury  
Internal Revenue Service (99)**Credit for Prior Year Minimum Tax—  
Individuals, Estates, and Trusts**

▶ See separate instructions.

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

OMB No. 1545-1073

**2006**Attachment  
Sequence No. **74**

Name(s) shown on return

Total Forms Filed = 1,340,076

Identifying number

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

|    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |           |             |   |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-------------|---|
| 1  | Combine lines 1, 6, and 10 of your 2005 Form 6251. Estates and trusts, see instructions . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>1</b>  | 350,819,063 |   |
| 2  | Enter adjustments and preferences treated as exclusion items (see instructions) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>2</b>  | 42,196,661  |   |
| 3  | Minimum tax credit net operating loss deduction (see instructions) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>3</b>  | ( 2,238,864 | ) |
| 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 2005, see instructions . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>4</b>  | 395,639,699 |   |
| 5  | Enter: \$58,000 if married filing jointly or qualifying widow(er) for 2005; \$40,250 if single or head of household for 2005; or \$29,000 if married filing separately for 2005. Estates and trusts, enter \$22,500 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>5</b>  | 72,150,592  |   |
| 6  | Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2005; \$112,500 if single or head of household for 2005; or \$75,000 if married filing separately for 2005. Estates and trusts, enter \$75,000 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>6</b>  | 188,700,508 |   |
| 7  | Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>7</b>  | 234,033,577 |   |
| 8  | Multiply line 7 by 25% (.25) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>8</b>  | 58,508,509  |   |
| 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 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>9</b>  | 45,997,468  |   |
| 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 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>10</b> | 354,299,833 |   |
| 11 | <ul style="list-style-type: none"> <li>• If for <b>2005</b> 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.</li> <li>• <b>All others:</b> If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2005), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2005) from the result.</li> </ul> | <b>11</b> | 78,543,944  |   |
| 12 | Minimum tax foreign tax credit on exclusion items (see instructions) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>12</b> | 1,612,851   |   |
| 13 | Tentative minimum tax on exclusion items. Subtract line 12 from line 11 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>13</b> | 76,939,978  |   |
| 14 | Enter the amount from your 2005 Form 6251, line 34, or 2005 Form 1041, Schedule I, line 55 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>14</b> | 72,878,527  |   |
| 15 | <b>Net minimum tax on exclusion items.</b> Subtract line 14 from line 13. If zero or less, enter -0-                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>15</b> | 5,945,436   |   |

**Part II Minimum Tax Credit and Carryforward to 2007**

|    |                                                                                                                                                                                                      |           |            |  |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------|--|
| 16 | Enter the amount from your 2005 Form 6251, line 35, or 2005 Form 1041, Schedule I, line 56 . . . . .                                                                                                 | <b>16</b> | 7,015,277  |  |
| 17 | Enter the amount from line 15 above . . . . .                                                                                                                                                        | <b>17</b> |            |  |
| 18 | Subtract line 17 from line 16. If less than zero, enter as a negative amount . . . . .                                                                                                               | <b>18</b> | 1,069,841  |  |
| 19 | <b>2005 minimum tax credit carryforward.</b> Enter the amount from your 2005 Form 8801, line 26 . . . . .                                                                                            | <b>19</b> | 8,948,596  |  |
| 20 | Enter the total of your 2005 unallowed nonconventional source fuel credit and 2005 unallowed qualified electric vehicle credit (see instructions) . . . . .                                          | <b>20</b> | 42,314     |  |
| 21 | Combine lines 18, 19, and 20. If zero or less, <b>stop here</b> and see instructions . . . . .                                                                                                       | <b>21</b> | 10,590,449 |  |
| 22 | Enter your 2006 regular income tax liability minus allowable credits (see instructions) . . . . .                                                                                                    | <b>22</b> | 79,752,020 |  |
| 23 | Enter the amount from your 2006 Form 6251, line 33, or 2006 Form 1041, Schedule I, line 54 . . . . .                                                                                                 | <b>23</b> | 83,417,283 |  |
| 24 | Subtract line 23 from line 22. If zero or less, enter -0- . . . . .                                                                                                                                  | <b>24</b> | 2,631,643  |  |
| 25 | <b>Minimum tax credit.</b> Enter the <b>smaller</b> of line 21 or line 24. Also enter this amount on your 2006 Form 1040, line 55; Form 1040NR, line 50; or Form 1041, Schedule G, line 2d . . . . . | <b>25</b> | 1,031,340  |  |
| 26 | <b>Minimum tax credit carryforward to 2007.</b> Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years . . . . .                                         | <b>26</b> | 9,559,109  |  |

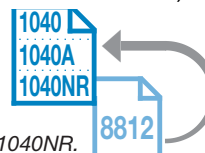
**Part III Tax Computation Using Maximum Capital Gains Rates**

**Caution.** If you did not complete the 2005 Qualified Dividends and Capital Gain Tax Worksheet, the 2005 Schedule D Tax Worksheet, or Part V of the 2005 Schedule D (Form 1041), see the instructions before completing this part.

|                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                           |           |  |           |  |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--|-----------|--|--|
| <b>27</b>                                                                                                                                                                                          | Enter the amount from Form 8801, line 10 . . . . .                                                                                                                                                                                                                                                                                                        |           |  | <b>27</b> |  |  |
| <b>28</b>                                                                                                                                                                                          | Enter the amount from line 6 of your 2005 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2005 Schedule D Tax Worksheet, or the amount from line 22 of the 2005 Schedule D (Form 1041), whichever applies* . . . . .                                                                                                  | <b>28</b> |  |           |  |  |
| <p><b>If you figured your 2005 tax using the 2005 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.</b></p> |                                                                                                                                                                                                                                                                                                                                                           |           |  |           |  |  |
| <b>29</b>                                                                                                                                                                                          | Enter the amount from line 19 of your 2005 Schedule D (Form 1040), or line 14b, column (2), of the 2005 Schedule D (Form 1041) . . . . .                                                                                                                                                                                                                  | <b>29</b> |  |           |  |  |
| <b>30</b>                                                                                                                                                                                          | Add lines 28 and 29, and enter the <b>smaller</b> of that result or the amount from line 10 of your 2005 Schedule D Tax Worksheet . . . . .                                                                                                                                                                                                               | <b>30</b> |  |           |  |  |
| <b>31</b>                                                                                                                                                                                          | Enter the <b>smaller</b> of line 27 or line 30 . . . . .                                                                                                                                                                                                                                                                                                  |           |  | <b>31</b> |  |  |
| <b>32</b>                                                                                                                                                                                          | Subtract line 31 from line 27 . . . . .                                                                                                                                                                                                                                                                                                                   |           |  | <b>32</b> |  |  |
| <b>33</b>                                                                                                                                                                                          | If line 32 is \$175,000 or less (\$87,500 or less if married filing separately for 2005), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2005) from the result . . . . . ▶                                                                                        |           |  | <b>33</b> |  |  |
| <b>34</b>                                                                                                                                                                                          | Enter:                                                                                                                                                                                                                                                                                                                                                    |           |  |           |  |  |
|                                                                                                                                                                                                    | • \$59,400 if married filing jointly or qualifying widow(er) for 2005,                                                                                                                                                                                                                                                                                    |           |  |           |  |  |
|                                                                                                                                                                                                    | • \$29,700 if single or married filing separately for 2005,                                                                                                                                                                                                                                                                                               |           |  |           |  |  |
|                                                                                                                                                                                                    | • \$39,800 if head of household for 2005, or                                                                                                                                                                                                                                                                                                              |           |  |           |  |  |
|                                                                                                                                                                                                    | • \$2,000 for an estate or trust . . . . .                                                                                                                                                                                                                                                                                                                | <b>34</b> |  |           |  |  |
| <b>35</b>                                                                                                                                                                                          | Enter the amount from line 7 of your 2005 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2005 Schedule D Tax Worksheet, or the amount from line 23 of the 2005 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2005 Schedule D (Form 1041), enter -0- . . . . . | <b>35</b> |  |           |  |  |
| <b>36</b>                                                                                                                                                                                          | Subtract line 35 from line 34. If zero or less, enter -0- . . . . .                                                                                                                                                                                                                                                                                       | <b>36</b> |  |           |  |  |
| <b>37</b>                                                                                                                                                                                          | Enter the <b>smaller</b> of line 27 or line 28 . . . . .                                                                                                                                                                                                                                                                                                  | <b>37</b> |  |           |  |  |
| <b>38</b>                                                                                                                                                                                          | Enter the <b>smaller</b> of line 36 or line 37 . . . . .                                                                                                                                                                                                                                                                                                  | <b>38</b> |  |           |  |  |
| <b>39</b>                                                                                                                                                                                          | Multiply line 38 by 5% (.05) . . . . . ▶                                                                                                                                                                                                                                                                                                                  |           |  | <b>39</b> |  |  |
| <b>40</b>                                                                                                                                                                                          | Subtract line 38 from line 37 . . . . .                                                                                                                                                                                                                                                                                                                   | <b>40</b> |  |           |  |  |
| <b>41</b>                                                                                                                                                                                          | Multiply line 40 by 15% (.15) . . . . . ▶                                                                                                                                                                                                                                                                                                                 |           |  | <b>41</b> |  |  |
| <p><b>If line 29 is zero or blank, skip lines 42 and 43 and go to line 44. Otherwise, go to line 42.</b></p>                                                                                       |                                                                                                                                                                                                                                                                                                                                                           |           |  |           |  |  |
| <b>42</b>                                                                                                                                                                                          | Subtract line 37 from line 31 . . . . .                                                                                                                                                                                                                                                                                                                   | <b>42</b> |  |           |  |  |
| <b>43</b>                                                                                                                                                                                          | Multiply line 42 by 25% (.25) . . . . . ▶                                                                                                                                                                                                                                                                                                                 |           |  | <b>43</b> |  |  |
| <b>44</b>                                                                                                                                                                                          | Add lines 33, 39, 41, and 43 . . . . .                                                                                                                                                                                                                                                                                                                    |           |  | <b>44</b> |  |  |
| <b>45</b>                                                                                                                                                                                          | If line 27 is \$175,000 or less (\$87,500 or less if married filing separately for 2005), multiply line 27 by 26% (.26). Otherwise, multiply line 27 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2005) from the result . . . . .                                                                                          |           |  | <b>45</b> |  |  |
| <b>46</b>                                                                                                                                                                                          | Enter the <b>smaller</b> of line 44 or line 45 here and on line 11 . . . . .                                                                                                                                                                                                                                                                              |           |  | <b>46</b> |  |  |

\* The 2005 Qualified Dividends and Capital Gain Tax Worksheet is on page 38 of the 2005 Instructions for Form 1040. The 2005 Schedule D Tax Worksheet is on page D-9 of the 2005 Instructions for Schedule D (Form 1040) (page 38 of the 2005 Instructions for Form 1041).

Form

**8812****Additional Child Tax Credit**

OMB No. 1545-0074

**2006**Attachment  
Sequence No. **47**Department of the Treasury  
Internal Revenue Service (99)

Complete and attach to Form 1040, Form 1040A, or Form 1040NR.

Name(s) shown on return

Total Forms Filed = 15,717,145

Your social security number

**Part I All Filers**

|    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |    |             |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-------------|
| 1  | Enter the amount from line 1 of your Child Tax Credit Worksheet on page 43 of the Form 1040 instructions, page 38 of the Form 1040A instructions, or page 20 of the Form 1040NR instructions. If you used Pub. 972, enter the amount from line 8 of the worksheet on page 4 of the publication . . . . .                                                                                                                                                                                         | 1  | 30,465,343  |
| 2  | Enter the amount from Form 1040, line 53, Form 1040A, line 33, or Form 1040NR, line 48 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                 | 2  | 6,864,104   |
| 3  | Subtract line 2 from line 1. If zero, <b>stop</b> ; you cannot take this credit . . . . .                                                                                                                                                                                                                                                                                                                                                                                                        | 3  | 23,601,239  |
| 4a | Enter your total earned income (see instructions on back) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                              | 4a | 420,325,268 |
| b  | Nontaxable combat pay (see instructions on back) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                       | 4b | 2,863,507   |
| 5  | Is the amount on line 4a more than \$11,300?<br><input type="checkbox"/> <b>No.</b> Leave line 5 blank and enter -0- on line 6.<br><input type="checkbox"/> <b>Yes.</b> Subtract \$11,300 from the amount on line 4a. Enter the result . . . . .                                                                                                                                                                                                                                                 | 5  | 244,423,455 |
| 6  | Multiply the amount on line 5 by 15% (.15) and enter the result . . . . .<br><b>Next.</b> Do you have three or more qualifying children?<br><input type="checkbox"/> <b>No.</b> If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part II and enter the <b>smaller</b> of line 3 or line 6 on line 13.<br><input type="checkbox"/> <b>Yes.</b> 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. | 6  | 36,663,947  |

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

|    |                                                                                                                                                                                                                                                                                                                                                                                                   |    |           |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----------|
| 7  | Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see instructions on back . . . . .                                                                                                                                                                                | 7  | 2,492,570 |
| 8  | <b>1040 filers:</b> 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.<br><b>1040A filers:</b> Enter -0-.<br><b>1040NR filers:</b> Enter the total of the amounts from Form 1040NR, line 54, plus any uncollected social security and Medicare or tier 1 RRTA taxes included on line 58. | 8  | 356,318   |
| 9  | Add lines 7 and 8 . . . . .                                                                                                                                                                                                                                                                                                                                                                       | 9  | 2,848,888 |
| 10 | <b>1040 filers:</b> Enter the total of the amounts from Form 1040, lines 66a and 67.<br><b>1040A filers:</b> Enter the total of the amount from Form 1040A, line 40a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 43 (see instructions on back).<br><b>1040NR filers:</b> Enter the amount from Form 1040NR, line 61.                     | 10 | 3,209,419 |
| 11 | Subtract line 10 from line 9. If zero or less, enter -0- . . . . .                                                                                                                                                                                                                                                                                                                                | 11 | 1,357,232 |
| 12 | Enter the <b>larger</b> of line 6 or line 11 . . . . .<br><b>Next,</b> enter the <b>smaller</b> of line 3 or line 12 on line 13.                                                                                                                                                                                                                                                                  | 12 | 2,867,008 |

**Part III Additional Child Tax Credit**

|    |                                                    |    |            |
|----|----------------------------------------------------|----|------------|
| 13 | This is your additional child tax credit . . . . . | 13 | 16,248,889 |
|----|----------------------------------------------------|----|------------|

Enter this amount on  
Form 1040, line 68,  
Form 1040A, line 41, or  
Form 1040NR, line 62.

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **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

**2006**Attachment  
Sequence No. **40**

Name(s) shown on your return

Total Forms Filed = 294,748

Your social security number

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

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

Combined Totals for Form 8814

B Child's social security number

c If more than one Form 8814 is attached, check here . . . . . ▶ ☐**Part I Child's Interest and Dividends To Report on Your Return**

|                                                                                                                                                                                                                                                                                           |           |         |    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------|----|
| <b>1a</b> Enter your child's <b>taxable</b> interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions . . . . .                                                                                                       | <b>1a</b> | 135,043 |    |
| <b>b</b> Enter your child's <b>tax-exempt</b> interest. <b>Do not</b> include this amount on line 1a . . . . .                                                                                                                                                                            | <b>1b</b> | 5,740   |    |
| <b>2a</b> 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 . . . . .                                                                                                | <b>2a</b> | 236,382 |    |
| <b>b</b> Enter your child's qualified dividends included on line 2a. See the instructions . . . . .                                                                                                                                                                                       | <b>2b</b> | 83,217  |    |
| <b>3</b> Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions . . . . .                                                                                                                                | <b>3</b>  | 143,636 |    |
| <b>4</b> Add lines 1a, 2a, and 3. If the total is \$1,700 or less, skip lines 5 through 12 and go to line 13. If the total is \$8,500 or more, <b>do not</b> file this form. Your child <b>must</b> file his or her own return to report the income. . . . .                              | <b>4</b>  | 515,061 |    |
| <b>5</b> Base amount . . . . .                                                                                                                                                                                                                                                            | <b>5</b>  | 1,700   | 00 |
| <b>6</b> Subtract line 5 from line 4 . . . . .                                                                                                                                                                                                                                            | <b>6</b>  | 139,151 |    |
| <b>If both lines 2b and 3 are zero or blank, skip lines 7 through 10, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.</b>                                                                                                                                               |           |         |    |
| <b>7</b> Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places) . . . . .                                                                                                                                                                             | <b>7</b>  | .       |    |
| <b>8</b> Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places) . . . . .                                                                                                                                                                              | <b>8</b>  | .       |    |
| <b>9</b> Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return . . . . .                                                                                                                                                  | <b>9</b>  | 27,295  |    |
| <b>10</b> Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return . . . . .                                                                                                                                                 | <b>10</b> | 46,547  |    |
| <b>11</b> Add lines 9 and 10 . . . . .                                                                                                                                                                                                                                                    | <b>11</b> | 73,841  |    |
| <b>12</b> Subtract line 11 from line 6. Include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. If you checked the box on line C above, see the instructions. Go to line 13 below . . . . . | <b>12</b> | 68,141  |    |

**Part II Tax on the First \$1,700 of Child's Interest and Dividends**

|                                                                                                                                                                                                                                                                                   |           |         |    |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------|----|
| <b>13</b> Amount not taxed . . . . .                                                                                                                                                                                                                                              | <b>13</b> | 850     | 00 |
| <b>14</b> Subtract line 13 from line 4. If the result is zero or less, enter -0-. . . . .                                                                                                                                                                                         | <b>14</b> | 140,916 |    |
| <b>15</b> <b>Tax.</b> Is the amount on line 14 less than \$850?<br><input type="checkbox"/> <b>No.</b> Enter \$85 here and see the <b>Note</b> below.<br><input type="checkbox"/> <b>Yes.</b> Multiply line 14 by 10% (.10). Enter the result here and see the <b>Note</b> below. | <b>15</b> | 14,120  |    |

**Note.** If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 15 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.

Form

**8824**Department of the Treasury  
Internal Revenue Service**Like-Kind Exchanges**

(and section 1043 conflict-of-interest sales)

▶ Attach to your tax return.

OMB No. 1545-1190

**2006**Attachment  
Sequence No. **109**

Name(s) shown on tax return

**Total Forms Filed = 207,687**

Identifying number

**Part I Information on the Like-Kind Exchange****Note:** If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.

- 1 Description of like-kind property given up ▶ .....
- 2 Description of like-kind property received ▶ .....
- |   |                                                                                                                                                                             |   |   |   |
|---|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|
| 3 | Date like-kind property given up was originally acquired (month, day, year) . . . . .                                                                                       | 3 | / | / |
| 4 | Date you actually transferred your property to other party (month, day, year) . . . . .                                                                                     | 4 | / | / |
| 5 | Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written notice requirement . . . . . | 5 | / | / |
| 6 | Date you actually received the like-kind property from other party (month, day, year). See instructions                                                                     | 6 | / | / |
- 7 Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary)? See instructions. If "Yes," complete Part II. If "No," go to Part III . . . ☐ Yes ☐ No

**Part II Related Party Exchange Information**

- |   |                       |                     |                                    |
|---|-----------------------|---------------------|------------------------------------|
| 8 | Name of related party | Relationship to you | Related party's identifying number |
|---|-----------------------|---------------------|------------------------------------|

Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)

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

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

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

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

Your social security number

**Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received****Caution:** If you transferred **and** received (a) more than one group of like-kind properties or (b) cash or other (not like-kind) property, see **Reporting of multi-asset exchanges** in the instructions.**Note:** Complete lines 12 through 14 **only** if you gave up property that was not like-kind. Otherwise, go to line 15.

|                                                                                                                                         |                                                                                                                                                                                             |    |            |  |  |
|-----------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|------------|--|--|
| 12                                                                                                                                      | Fair market value (FMV) of other property given up . . . . .                                                                                                                                | 12 | 2,041,735  |  |  |
| 13                                                                                                                                      | Adjusted basis of other property given up . . . . .                                                                                                                                         | 13 | 1,119,077  |  |  |
| 14                                                                                                                                      | Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale . . . . .              | 14 | 922,658    |  |  |
| <b>Caution:</b> If the property given up was used previously or partly as a home, see <b>Property used as home</b> in the instructions. |                                                                                                                                                                                             |    |            |  |  |
| 15                                                                                                                                      | Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions) . . . . . | 15 | 6,779,460  |  |  |
| 16                                                                                                                                      | FMV of like-kind property you received . . . . .                                                                                                                                            | 16 | 70,448,744 |  |  |
| 17                                                                                                                                      | Add lines 15 and 16 . . . . .                                                                                                                                                               | 17 | 77,228,204 |  |  |
| 18                                                                                                                                      | Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses <b>not</b> used on line 15 (see instructions) . . . . .                       | 18 | 45,732,149 |  |  |
| 19                                                                                                                                      | <b>Realized gain or (loss).</b> Subtract line 18 from line 17 . . . . .                                                                                                                     | 19 | 31,496,055 |  |  |
| 20                                                                                                                                      | Enter the smaller of line 15 or line 19, but not less than zero . . . . .                                                                                                                   | 20 | 5,485,584  |  |  |
| 21                                                                                                                                      | Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions) . . . . .                                                                                    | 21 | 76,557     |  |  |
| 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 | 5,427,861  |  |  |
| 23                                                                                                                                      | <b>Recognized gain.</b> Add lines 21 and 22 . . . . .                                                                                                                                       | 23 | 5,504,418  |  |  |
| 24                                                                                                                                      | Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions . . . . .                                                                             | 24 | 25,992,295 |  |  |
| 25                                                                                                                                      | <b>Basis of like-kind property received.</b> Subtract line 15 from the sum of lines 18 and 23 . . . . .                                                                                     | 25 | 44,457,107 |  |  |

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

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

Form

**8839**Department of the Treasury  
Internal Revenue Service**Qualified Adoption Expenses**

▶ Attach to Form 1040 or 1040NR.

▶ See separate instructions.

OMB No. 1545-0074

**2006**Attachment  
Sequence No. **38**

Name(s) shown on return

Total Forms Filed = 98,629

Your social security number

*Before you begin:* See **Definitions** on page 1 of the instructions.**Part I Information About Your Eligible Child or Children**—You must complete this part. See page 2 of the instructions for details, including what to do if you need more space.

| 1       | (a)<br>Child's name |      | (b)<br>Child's year<br>of birth | Check if child was—                        |                                         |                              | (f)<br>Child's<br>identifying number |
|---------|---------------------|------|---------------------------------|--------------------------------------------|-----------------------------------------|------------------------------|--------------------------------------|
|         | First               | Last |                                 | (c)<br>born before<br>1989 and<br>disabled | (d)<br>a child<br>with special<br>needs | (e)<br>a<br>foreign<br>child |                                      |
| Child 1 |                     |      |                                 | <input type="checkbox"/>                   | <input type="checkbox"/>                | <input type="checkbox"/>     |                                      |
| Child 2 |                     |      |                                 | <input type="checkbox"/>                   | <input type="checkbox"/>                | <input type="checkbox"/>     |                                      |

**Caution.** If the child was a foreign child, see **Special rules** in the instructions for line 1, column (e), that begin on page 2, before you complete Part II or Part III. If you received **employer-provided adoption benefits**, complete Part III on the back next.**Part II Adoption Credit**

|                                                                                                                                                                                                                                                                                                           | Child 1  | Child 2 |             |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|---------|-------------|
| 2 Maximum adoption credit per child . . . . .                                                                                                                                                                                                                                                             | \$10,960 | 00      | \$10,960 00 |
| 3 Did you file Form 8839 for a prior year for the same child?<br><input type="checkbox"/> <b>No.</b> Enter -0-.<br><input type="checkbox"/> <b>Yes.</b> See page 4 of the instructions for the amount to enter.                                                                                           |          |         |             |
| 4 Subtract line 3 from line 2 . . . . .                                                                                                                                                                                                                                                                   |          |         |             |
| 5 <b>Qualified adoption expenses</b> (see page 4 of the instructions) . . . . .                                                                                                                                                                                                                           | 643,281  | 32,623  |             |
| <b>Caution.</b> Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2006.                                                                                                                                                                                              |          |         |             |
| 6 Enter the <b>smaller</b> of line 4 or line 5 . . . . .                                                                                                                                                                                                                                                  |          |         |             |
| 7 Add the amounts on line 6. If zero, skip lines 8 through 11 and enter -0- on line 12 . . . . .                                                                                                                                                                                                          |          |         | 427,138     |
| 8 Modified adjusted gross income (see page 4 of the instructions) . . . . .                                                                                                                                                                                                                               |          |         |             |
| 9 Is line 8 more than \$164,410?<br><input type="checkbox"/> <b>No.</b> Skip lines 9 and 10, and enter -0- on line 11.<br><input type="checkbox"/> <b>Yes.</b> Subtract \$164,410 from line 8 . . . . .                                                                                                   |          |         |             |
| 10 Divide line 9 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000 . . . . .                                                                                                                                                                    |          |         | ×           |
| 11 Multiply line 7 by line 10 . . . . .                                                                                                                                                                                                                                                                   |          |         |             |
| 12 Subtract line 11 from line 7 . . . . .                                                                                                                                                                                                                                                                 |          |         | 409,733     |
| 13 Credit carryforward from prior years (line 23 of your <b>Credit Carryforward Worksheet</b> on page 5 of the <b>2005</b> Form 8839 instructions) . . . . .                                                                                                                                              |          |         | 486,217     |
| 14 Add lines 12 and 13 . . . . .                                                                                                                                                                                                                                                                          |          |         | 895,951     |
| 15 Enter the amount from Form 1040, line 46, or Form 1040NR, line 43 . . . . .                                                                                                                                                                                                                            |          |         |             |
| 16 <b>1040 filers:</b> Enter the total of any amounts from Form 1040, lines 47 through 51 and line 53; Form 8396, line 11; and Form 5695, line 12.<br><b>1040NR filers:</b> Enter the total of any amounts from Form 1040NR, lines 44 through 46 and line 48; Form 8396, line 11; and Form 5695, line 12. |          |         |             |
| 17 Subtract line 16 from line 15 . . . . .                                                                                                                                                                                                                                                                |          |         |             |
| 18 <b>Adoption credit.</b> Enter the smaller of line 14 or line 17 here and include on Form 1040, line 54, or Form 1040NR, line 49. Check box <b>b</b> on that line. If line 17 is smaller than line 14, you may have a credit carryforward (see page 4 of the instructions) . . . . .                    |          |         | 351,184     |

**Part III Employer-Provided Adoption Benefits**

|           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Child 1   |             | Child 2 |             |        |  |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-------------|---------|-------------|--------|--|
| <b>19</b> | Maximum exclusion per child . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>19</b> | \$10,960 00 |         | \$10,960 00 |        |  |
| <b>20</b> | Did you receive employer-provided adoption benefits for a prior year for the same child?<br><input type="checkbox"/> <b>No.</b> Enter -0-.<br><input type="checkbox"/> <b>Yes.</b> See page 4 of the instructions for the amount to enter.                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>20</b> |             |         |             |        |  |
| <b>21</b> | Subtract line 20 from line 19 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>21</b> |             |         |             |        |  |
| <b>22</b> | Employer-provided adoption benefits you received in 2006. This amount should be shown in box 12 of your 2006 Form(s) W-2 with code T . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>22</b> |             |         |             |        |  |
| <b>23</b> | Add the amounts on line 22 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>23</b> |             |         |             | 23,526 |  |
| <b>24</b> | Enter the <b>smaller</b> of line 21 or line 22. But if the child was a child with special needs and the adoption became final in 2006, enter the amount from line 21 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>24</b> |             |         |             |        |  |
| <b>25</b> | Add the amounts on line 24. If zero, skip lines 26 through 29, enter -0- on line 30, and go to line 31 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>25</b> |             |         |             |        |  |
| <b>26</b> | Modified adjusted gross income (from the worksheet on page 6 of the instructions) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>26</b> |             |         |             |        |  |
| <b>27</b> | Is line 26 more than \$164,410?<br><input type="checkbox"/> <b>No.</b> Skip lines 27 and 28, and enter -0- on line 29.<br><input type="checkbox"/> <b>Yes.</b> Subtract \$164,410 from line 26 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>27</b> |             |         |             |        |  |
| <b>28</b> | Divide line 27 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>28</b> |             |         |             |        |  |
| <b>29</b> | Multiply line 25 by line 28 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>29</b> |             |         |             |        |  |
| <b>30</b> | <b>Excluded benefits.</b> Subtract line 29 from line 25 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>30</b> |             |         |             | 17,848 |  |
| <b>31</b> | <b>Taxable benefits.</b> Is line 30 more than line 23?<br><input type="checkbox"/> <b>No.</b> Subtract line 30 from line 23. Also, include this amount, if more than zero, on line 7 of Form 1040 or line 8 of Form 1040NR. On the dotted line next to line 7 of Form 1040 or line 8 of Form 1040NR, enter "AB."<br><input type="checkbox"/> <b>Yes.</b> Subtract line 23 from line 30. Enter the result as a negative number. Reduce the total you would enter on line 7 of Form 1040 or line 8 of Form 1040NR by the amount on Form 8839, line 31. Enter the result on line 7 of Form 1040 or line 8 of Form 1040NR. Enter "SNE" on the dotted line next to the entry line. | <b>31</b> |             |         |             | 5,678  |  |



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 2006 were not fully reimbursed by your employer and the adoption became final in 2006 or earlier.
- You adopted a child with special needs and the adoption became final in 2006.

Form

**8844**Department of the Treasury  
Internal Revenue Service**Empowerment Zone and Renewal  
Community Employment Credit**

► Attach to your tax return.

OMB No. 1545-1444

**2006**Attachment  
Sequence No. **99**

Name(s) shown on return

Total Forms Filed = 38,475

Identifying number

**Part I Current Year Credit**

|    |                                                                                                                                             |    |         |
|----|---------------------------------------------------------------------------------------------------------------------------------------------|----|---------|
| 1  | Enter the total qualified wages paid or incurred during <b>calendar year 2006</b> only (see instructions)                                   |    |         |
| a  | Qualified empowerment zone wages . . . . . \$ . . . . . X 20% (.20)                                                                         | 1a | 1,250   |
| b  | Qualified renewal community wages . . . . . \$ . . . . . X 15% (.15)                                                                        | 1b | 5,549   |
| 2  | Add lines 1a and 1b. You <b>must</b> subtract this amount from your deduction for salaries and wages                                        | 2  |         |
| 3  | Employment zone and renewable community employment credit from partnerships, S corporations, cooperatives, estates, and trusts . . . . .    | 3  |         |
| 4  | Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, continue on to line 5 . . . . .           | 4  |         |
| 5  | Empowerment zone and renewal community employment credit included on line 4 from passive activities (see instructions) . . . . .            | 5  |         |
| 6  | Subtract line 5 from line 4 . . . . .                                                                                                       | 6  |         |
| 7  | Passive activity credit allowed for 2006 (see instructions) . . . . .                                                                       | 7  | 13,680  |
| 8  | Carryforward of empowerment zone and renewal community employment credit to 2006 . . . . .                                                  | 8  | 114,388 |
| 9  | Carryback of empowerment zone and renewal community employment credit from 2007 (see instructions)                                          | 9  |         |
| 10 | Add lines 6 through 9. Cooperatives, estates, and trusts, continue on to line 11. All others, use this amount to complete Part II . . . . . | 10 | 287,582 |
| 11 | Amount allocated to the patrons of the cooperative or the beneficiaries of the estate or trust (see instructions) . . . . .                 | 11 |         |
| 12 | <b>Cooperatives, estates, and trusts.</b> Subtract line 11 from line 10. Use this amount to complete Part II                                | 12 |         |

**Part II Allowable Credit**

|     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |     |            |
|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|------------|
| 13  | Regular tax before credits:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |     |            |
|     | <ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 1040, line 44; Form 1040NR, line 41 . . . . .</li> <li>Corporations. Enter the amount from Form 1120, Schedule J, line 2; Form 1120-A, Part I, line 1; or the applicable line of your return . . . . .</li> <li>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 . . . . .</li> </ul>                                                                                                               | 13  |            |
| 14  | Alternative minimum tax:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |     |            |
|     | <ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 6251, line 35 . . . . .</li> <li>Corporations. Enter the amount from Form 4626, line 14 . . . . .</li> <li>Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 . . . . .</li> </ul>                                                                                                                                                                                                                                                                                               | 14  | 291,714    |
| 15  | Add lines 13 and 14 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 15  |            |
| 16a | Foreign tax credit . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 16a |            |
| b   | Credits from Form 1040, lines 48 through 54 (or Form 1040NR, lines 45 through 49)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 16b |            |
| c   | Qualified electric vehicle credit (Form 8834, line 20) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 16c |            |
| d   | Alternative motor vehicle credit (Form 8910, line 18) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 16d |            |
| e   | Alternative fuel vehicle refueling property credit (Form 8911, line 19) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 16e |            |
| f   | Add lines 16a through 16e . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 16f |            |
| 17  | Net income tax. Subtract line 16f from line 15. If zero, skip lines 18 through 24 and enter -0- on line 25                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 17  | 11,587,917 |
| 18  | Net regular tax. Subtract line 16f from line 13. If zero or less, enter -0-                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 18  | 11,296,908 |
| 19  | Tentative minimum tax (see instructions) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 19  | 10,617,504 |
| 20  | Enter 25% (.25) of the excess, if any, of line 18 over \$25,000 (see instructions) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 20  | 2,659,713  |
| 21  | Multiply line 19 by 75% (.75) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 21  | 7,963,131  |
| 22  | Enter the greater of line 20 or line 21 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 22  |            |
| 23  | Subtract line 22 from line 17. If zero or less, enter -0- . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 23  |            |
| 24  | General business credit (see instructions) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 24  |            |
| 25  | Subtract line 24 from line 23 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 25  |            |
| 26  | <b>Credit allowed for the current year. Cooperatives, estates, and trusts.</b> Enter the <b>smaller</b> of line 12 or line 25. Report this amount on Form 1041, Schedule G, line 2c; or Form 1120-C, Schedule J, line 5c. If line 25 is smaller than line 12, see instructions. <b>All others.</b> Enter the <b>smaller</b> of line 10 or line 25. Report this amount on Form 1040, line 55; Form 1040NR, line 50; Form 1120, Schedule J, line 5c; Form 1120-A, Part I, line 2; or the applicable line of your return. If line 25 is smaller than line 12, see instructions . . . . . | 26  | 120,603    |

Form **8853**  
Department of the Treasury  
Internal Revenue Service (99)**Archer MSAs and  
Long-Term Care Insurance Contracts**

OMB No. 1545-0074

**2006**Attachment  
Sequence No. **39**

▶ Attach to Form 1040 or Form 1040NR.

▶ See separate instructions.

Name(s) shown on return

Total Forms Filed = 89,940

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 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----|
| <b>1a</b> Did you or your employer make contributions to your Archer MSA for 2006? . . . . .                                                                    | <b>1a</b> |    |
| <b>b</b> If "Yes," were you uninsured when the MSA was established (see page 2 of the instructions)? . . . . .                                                  | <b>1b</b> |    |
| <b>c</b> If line 1a is "Yes," indicate coverage under high deductible health plan: <input type="checkbox"/> Self-Only <b>or</b> <input type="checkbox"/> Family |           |    |
| <b>2a</b> If married, did your spouse or spouse's employer make contributions to your spouse's Archer MSA for 2006?                                             | <b>2a</b> |    |
| <b>b</b> If "Yes," was your spouse uninsured when the MSA was established (see page 2 of the instructions)? . . . . .                                           | <b>2b</b> |    |
| <b>c</b> If line 2a is "Yes," indicate coverage under high deductible health plan: <input type="checkbox"/> Self-Only <b>or</b> <input type="checkbox"/> 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).

|                                                                                                                                                                                                                                                                      |          |           |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-----------|--|
| <b>3</b> Total employer contributions to your Archer MSA(s) for 2006 . . . . .                                                                                                                                                                                       | <b>3</b> | 24,977    |  |
| <b>4</b> Archer MSA contributions you made for 2006, including those made from January 1, 2007, through April 16, 2007, that were for 2006. Do not include rollovers (see page 4 of the instructions) . . . . .                                                      | <b>4</b> | 50,860    |  |
| <b>5</b> Limitation from the worksheet on page 3 of the instructions . . . . .                                                                                                                                                                                       | <b>5</b> | 48,780    |  |
| <b>6</b> Compensation (see page 3 of the instructions) from the employer maintaining the high deductible health plan. (If self-employed, enter your earned income from the trade or business under which the high deductible health plan was established.) . . . . . | <b>6</b> | 1,663,002 |  |
| <b>7</b> <b>Archer MSA deduction.</b> Enter the <b>smallest</b> of line 4, 5, or 6 here and on Form 1040, line 23, or Form 1040NR, line 23 . . . . .                                                                                                                 | <b>7</b> | 35,106    |  |

**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**

|                                                                                                                                                                                                                                                                                                                                                                              |            |        |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--------|--|
| <b>8a</b> Total distributions you and your spouse received in 2006 from all Archer MSAs (see page 4 of the instructions) . . . . .                                                                                                                                                                                                                                           | <b>8a</b>  | 44,569 |  |
| <b>b</b> Distributions included on line 8a that you rolled over to another Archer MSA or a health savings account. Also include any excess contributions (and the earnings on those excess contributions) included on line 8a that were withdrawn by the due date of your return (see page 4 of the instructions) . . . . .                                                  | <b>8b</b>  | 7,091  |  |
| <b>c</b> Subtract line 8b from line 8a . . . . .                                                                                                                                                                                                                                                                                                                             | <b>8c</b>  | 37,489 |  |
| <b>9</b> Unreimbursed qualified medical expenses (see page 4 of the instructions). . . . .                                                                                                                                                                                                                                                                                   | <b>9</b>   | 54,339 |  |
| <b>10</b> <b>Taxable Archer MSA distributions.</b> Subtract line 9 from line 8c. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "MSA" and the amount . . . . .                                                                                                  | <b>10</b>  | 3,355  |  |
| <b>11a</b> If any of the distributions included on line 10 meet any of the <b>Exceptions to the Additional 15% Tax</b> (see page 4 of the instructions), check here . . . . . ▶ <input type="checkbox"/>                                                                                                                                                                     |            |        |  |
| <b>b</b> <b>Additional 15% tax</b> (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, or Form 1040NR, line 58. On the dotted line next to Form 1040, line 63, or Form 1040NR, line 58, enter "MSA" and the amount . . . . . | <b>11b</b> | 288    |  |

**Section B. Medicare Advantage MSA Distributions.** If you are filing jointly and both you and your spouse received distributions in 2006 from a Medicare Advantage MSA, complete a separate Section B for each spouse (see page 4 of the instructions).

|                                                                                                                                                                                                                                                                                              |            |     |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----|--|
| <b>12</b> Total distributions you received in 2006 from all Medicare Advantage MSAs (see page 4 of the instructions) . . . . .                                                                                                                                                               | <b>12</b>  | 859 |  |
| <b>13</b> Unreimbursed qualified medical expenses (see page 5 of the instructions) . . . . .                                                                                                                                                                                                 | <b>13</b>  | 655 |  |
| <b>14</b> <b>Taxable Medicare Advantage MSA distributions.</b> Subtract line 13 from line 12. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "Med MSA" and the amount . . . . . | <b>14</b>  | 456 |  |
| <b>15a</b> If any of the distributions included on line 14 meet any of the <b>Exceptions to the Additional 50% Tax</b> (see page 5 of the instructions), check here . . . . . ▶ <input type="checkbox"/>                                                                                     |            |     |  |
| <b>b</b> <b>Additional 50% tax</b> (see page 5 of the instructions). Also include this amount in the total on Form 1040, line 63, or Form 1040NR, line 58. On the dotted line next to Form 1040, line 63, or Form 1040NR, line 58, enter "Med MSA" and the amount . . . . .                  | <b>15b</b> | 229 |  |

Name of policyholder (as shown on Form 1040)

Social security number  
of policyholder ▶**Section C. Long-Term Care (LTC) Insurance Contracts.** See **Filing Requirements for Section C** on page 6 of the instructions before completing this section.If more than one Section C is attached, check here . . . . . ☐

16a Name of insured ▶ ..... b Social security number of insured ▶ .....

17 In 2006, did anyone other than you receive payments on a per diem or other periodic basis under a qualified LTC insurance contract covering the insured or receive accelerated death benefits under a life insurance policy covering the insured? . . . . . ☐ Yes ☐ No

18 Was the insured a terminally ill individual? . . . . . ☐ Yes ☐ No

**Note:** If "Yes" and the **only** payments you received in 2006 were accelerated death benefits that were paid to you because the insured was terminally ill, skip lines 19 through 27 and enter -0- on line 28.

19 Gross LTC payments received on a per diem or other periodic basis. Enter the total of the amounts from box 1 of all Forms 1099-LTC you received with respect to the insured on which the "Per diem" box in box 3 is checked . . . . .

19 900,966

**Caution: Do not** use lines 20 through 28 to figure the taxable amount of benefits paid under an LTC insurance contract that is not a **qualified** LTC insurance contract. Instead, if the benefits are not excludable from your income (for example, if the benefits are not paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Form 1040, line 21.

20 Enter the part of the amount on line 19 that is from **qualified** LTC insurance contracts . . .

20 772,925

21 Accelerated death benefits received on a per diem or other periodic basis. Do not include any amounts you received because the insured was terminally ill (see page 7 of the instructions) .

21 5,359

22 Add lines 20 and 21 . . . . .

22 778,284

**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 \$250 by the number of days in the LTC period . . . . .

23 2,414,670

24 Costs incurred for qualified LTC services provided for the insured during the LTC period (see page 7 of the instructions) . . . . .

24 1,130,804

25 Enter the **larger** of line 23 or line 24 . . . . .

25 2,646,223

26 Reimbursements for qualified LTC services provided for the insured during the LTC period . . . . .

26 375,516

**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 2,271,460

28 **Taxable payments.** Subtract line 27 from line 22. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "LTC" and the amount . . . . .

28 25,376

Form **8863**  
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

**2006**Attachment  
Sequence No. **50**

Name(s) shown on return

Total Forms Filed = 7,814,008

Your social security number

**Caution:** You *cannot* take the Hope credit and the lifetime learning credit for the **same student** in the same year.**Part I Hope Credit.** Caution: You *cannot* take the Hope credit for more than **2** tax years for the **same student**.

| 1                                                                                                                                                                                                                                                                                                               | (a) Student's name<br>(as shown on page 1<br>of your tax return)<br>First name<br>Last name                                                                                                   | (b) Student's<br>social security<br>number (as<br>shown on page 1<br>of your tax return) | (c) Qualified<br>expenses (see<br>instructions). <b>Do</b><br><b>not</b> enter more<br>than \$2,200* for<br>each student. | (d) Enter the<br><b>smaller</b> of the<br>amount in<br>column (c) or<br>\$1,100** | (e) Add<br>column (c) and<br>column (d) | (f) Enter one-half<br>of the amount in<br>column (e) |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|-----------------------------------------|------------------------------------------------------|
| Student # 1                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                               |                                                                                          | 5,201,267                                                                                                                 |                                                                                   |                                         | 4,116,092                                            |
| Student # 2                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                               |                                                                                          | 216,429                                                                                                                   |                                                                                   |                                         | 173,100                                              |
| Student # 3                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                               |                                                                                          | 4,812                                                                                                                     |                                                                                   |                                         | 3,710                                                |
| Student # 4                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                               |                                                                                          | *                                                                                                                         |                                                                                   |                                         | *                                                    |
| * For each student who attended an eligible educational institution in the Gulf Opportunity Zone, <b>do not</b> enter more than \$4,400.<br>** For each student who attended an eligible educational institution in the Gulf Opportunity Zone, enter the <b>smaller</b> of the amount in column (c) or \$2,200. |                                                                                                                                                                                               |                                                                                          |                                                                                                                           |                                                                                   |                                         |                                                      |
| 2                                                                                                                                                                                                                                                                                                               | <b>Tentative Hope credit.</b> Add the amounts on line 1, column (f). If you are taking the lifetime learning credit for another student, go to Part II; otherwise, go to Part III . . . . . ▶ |                                                                                          |                                                                                                                           |                                                                                   |                                         | 2 4,316,530                                          |

**Part II Lifetime Learning Credit**

| 3  | (a) Student's name (as shown on page 1 of your tax return)<br>First name Last name                                                                                                                     | (b) Student's social security<br>number (as shown on page<br>1 of your tax return) | (c) Qualified<br>expenses (see<br>instructions) |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|-------------------------------------------------|
|    | Student # 1                                                                                                                                                                                            |                                                                                    | 24,991,652                                      |
|    | Student # 2                                                                                                                                                                                            |                                                                                    | 612,173                                         |
|    | Student # 3                                                                                                                                                                                            |                                                                                    | 5,957 Stud. #4 = *                              |
| 4  | Add the amounts on line 3, column (c), and enter the total . . . . .                                                                                                                                   |                                                                                    | 4 25,609,966                                    |
| 5a | Enter the <b>smaller</b> of line 4 or \$10,000 . . . . .                                                                                                                                               |                                                                                    | 5a 20,519,171                                   |
| b  | For students who attended an eligible educational institution in the Gulf Opportunity Zone, enter the smaller of \$10,000 or their qualified expenses included on line 4 (see special rules on page 3) |                                                                                    | 5b 519,235                                      |
| c  | Subtract line 5b from line 5a . . . . .                                                                                                                                                                |                                                                                    | 5c 19,950,764                                   |
| 6a | Multiply line 5b by 40% (.40) . . . . .                                                                                                                                                                |                                                                                    | 6a 207,695                                      |
| b  | Multiply line 5c by 20% (.20) . . . . .                                                                                                                                                                |                                                                                    | 6b 3,990,156                                    |
| c  | <b>Tentative lifetime learning credit.</b> Add lines 6a and 6b and go to Part III . . . . .                                                                                                            |                                                                                    | 6c 4,207,688                                    |

**Part III Allowable Education Credits**

|    |                                                                                                                                                                                                                                                |  |                |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|----------------|
| 7  | Tentative education credits. Add lines 2 and 6c . . . . .                                                                                                                                                                                      |  | 7 8,521,005    |
| 8  | Enter: \$110,000 if married filing jointly; \$55,000 if single, head of household, or qualifying widow(er) . . . . .                                                                                                                           |  | 8 646,728,251  |
| 9  | Enter the amount from Form 1040, line 38*, or Form 1040A, line 22 . . . . .                                                                                                                                                                    |  | 9 373,924,255  |
| 10 | Subtract line 9 from line 8. If zero or less, <b>stop</b> ; you cannot take any education credits . . . . .                                                                                                                                    |  | 10 285,336,128 |
| 11 | Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .                                                                                                                            |  | 11 116,936,965 |
| 12 | If line 10 is equal to or more than line 11, enter the amount from line 7 on line 13 and go to line 14. If line 10 is less than line 11, divide line 10 by line 11. Enter the result as a decimal (rounded to at least three places) . . . . . |  | 12 74,999,606  |
| 13 | Multiply line 7 by line 12 . . . . . ▶                                                                                                                                                                                                         |  | 13 8,083,209   |
| 14 | Enter the amount from Form 1040, line 46, or Form 1040A, line 28 . . . . .                                                                                                                                                                     |  | 14 26,678,899  |
| 15 | Enter the total, if any, of your credits from Form 1040, lines 47 through 49, or Form 1040A, lines 29 and 30 . . . . .                                                                                                                         |  | 15 285,985     |
| 16 | Subtract line 15 from line 14. If zero or less, <b>stop</b> ; you cannot take any education credits . . . . .                                                                                                                                  |  | 16 26,392,914  |
| 17 | <b>Education credits.</b> Enter the <b>smaller</b> of line 13 or line 16 here and on Form 1040, line 50, or Form 1040A, line 31 . . . . .                                                                                                      |  | 17 7,022,884   |

\* If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter.

Form

**8864**Department of the Treasury  
Internal Revenue Service**Biodiesel and Renewable Diesel Fuels Credit**

► Attach to your tax return.

OMB No. 1545-1924

**2006**Attachment  
Sequence No. **141**

Name(s) shown on return

Total forms filed = 2,619

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.

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* below.

| Type of Fuel |                                                                                                                                                                                              | (a)<br>Number of Gallons<br>Sold or Used | (b)<br>Rate | (c)<br>Column (a) x Column (b) |  |
|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|-------------|--------------------------------|--|
| 1            | Biodiesel (other than agri-biodiesel)                                                                                                                                                        | 1                                        | \$ .50      | *                              |  |
| 2            | Agri-biodiesel                                                                                                                                                                               | 2                                        | \$1.00      | *                              |  |
| 3            | Renewable diesel                                                                                                                                                                             | 3                                        | \$1.00      | *                              |  |
| 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                                                                                                                                      | 6                                        | \$1.00      | 0                              |  |
| 7            | Qualified agri-biodiesel production (gallons sold)                                                                                                                                           | 7                                        | \$ .10      | 0                              |  |
| 8            | Add lines 1 through 7. Include this amount in your income for 2006 (see instructions)                                                                                                        |                                          | 8           | *                              |  |
| 9            | Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts                                                                             |                                          | 9           | 1,828                          |  |
| 10           | Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1p |                                          | 10          | 2,254                          |  |
| 11           | Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust                                                                                                       |                                          | 11          |                                |  |
| 12           | Cooperatives, estates, and trusts. Subtract line 11 from line 10. Report this amount on Form 3800, line 1p                                                                                   |                                          | 12          |                                |  |

**General Instructions**

Section references are to the Internal Revenue Code.

**What's New**

The tax liability limit is no longer figured on this form; instead, it must be figured on Form 3800, General Business Credit.

**Purpose of Form**

Use Form 8864 to figure your biodiesel and renewable diesel fuels credit. Claim the credit for the tax year in which the sale or use occurs. This credit consists of the:

- Biodiesel credit,
- Renewable diesel credit,
- Biodiesel mixture credit,
- Renewable diesel mixture credit, and
- Small agri-biodiesel producer credit.

**Definitions and Special Rules****Certification**

To claim a credit on lines 1, 2, 4, or 5, you generally must attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller, to Form 8864. To claim a credit on lines 3 or 6, you generally must attach a certificate from the producer identifying the product as renewable diesel and, if applicable, a statement from the reseller. However, if the certificate or statement was attached to a previously filed claim, attach a separate sheet with the following information.

- Certificate identification number.
- Total gallons of agri-biodiesel, biodiesel other than agribiodiesel, or renewable diesel on the certificate.
- Total gallons claimed on Schedule 3 (Form 8849).
- Total gallons claimed on Schedule C (Form 720).
- Total gallons claimed on Form 4136.

See Notice 2005-62 on page 443 of Internal Revenue Bulletin 2005-35 or Publication 510, Excise Taxes for 2007, for the model certificate and statement.

**Biodiesel**

Biodiesel means the monoalkyl esters of long chain fatty acids derived from plant or animal matter which meet the registration requirements for fuels and fuel additives established by the Environmental Protection Agency (EPA) under section 211 of the Clean Air Act, and the requirements of the American Society of Testing and Materials (ASTM) D6751.

Biodiesel includes both agri-biodiesel and biodiesel other than agri-biodiesel.

**Agri-Biodiesel**

Agri-biodiesel means biodiesel derived solely from virgin oils, including esters derived from virgin vegetable oils from corn, soybeans, sunflower seeds, cottonseeds, canola, crambe, rapeseeds, safflowers, flaxseeds, rice bran, and mustard seeds, and from animal fats.

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

OMB No. 1545-0074

Form

**8880****Credit for Qualified Retirement Savings Contributions**

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

▶ See instructions on back.

**2006**Attachment  
Sequence No. **129**Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

Total Forms Filed = 5,290,862

Your social security number

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

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 36 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, 1989, **(b)** is claimed as a dependent on someone else's 2006 tax return, or **(c)** was a **student** (see instructions).

|                                                                                                                                                                                                                                                                                                 | (a) You              | (b) Your spouse    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|--------------------|
| <b>1</b> Traditional and Roth IRA contributions for 2006. <b>Do not</b> include rollover contributions . . . . .                                                                                                                                                                                | <b>1</b> 1,845,982   | 813,065            |
| <b>2</b> Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2006 (see instructions) . . . . .                                                                                                          | <b>2</b> 5,862,915   | 1,438,534          |
| <b>3</b> Add lines 1 and 2 . . . . .                                                                                                                                                                                                                                                            | <b>3</b> 7,708,897   | 2,251,598          |
| <b>4</b> Certain distributions received <b>after</b> 2003 and <b>before</b> the due date (including extensions) of your 2006 tax return (see instructions). If married filing jointly, include <b>both</b> spouses' amounts in <b>both</b> columns. See instructions for an exception . . . . . | <b>4</b> 376,491     | 228,190            |
| <b>5</b> Subtract line 4 from line 3. If zero or less, enter -0- . . . . .                                                                                                                                                                                                                      | <b>5</b> 7,483,325   | 2,123,653          |
| <b>6</b> In each column, enter the <b>smaller</b> of line 5 or \$2,000 . . . . .                                                                                                                                                                                                                | <b>6</b> 5,123,017   | 1,311,892          |
| <b>7</b> Add the amounts on line 6. If zero, <b>stop</b> ; you cannot take this credit . . . . .                                                                                                                                                                                                |                      | <b>7</b> 6,434,909 |
| <b>8</b> Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 36 . . . . .                                                                                                                                                                                      | <b>8</b> 158,439,566 |                    |
| <b>9</b> Enter the applicable decimal amount shown below:                                                                                                                                                                                                                                       |                      |                    |

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

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

|                                                                                                                                                                                                                                                   |                     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| <b>10</b> Multiply line 7 by line 9 . . . . .                                                                                                                                                                                                     | <b>10</b> 1,127,121 |
| <b>11</b> Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 43 . . . . .                                                                                                                                        | <b>11</b> 7,864,829 |
| <b>12 1040 filers:</b> Enter the total of your credits from lines 47 through 50.<br><b>1040A filers:</b> Enter the total of your credits from lines 29 through 31.<br><b>1040NR filers:</b> Enter the total of your credits from lines 44 and 45. | <b>12</b> 471,426   |
| <b>13</b> Subtract line 12 from line 11. If zero, <b>stop</b> ; you cannot take this credit . . . . .                                                                                                                                             | <b>13</b> 7,393,403 |
| <b>14 Credit for qualified retirement savings contributions.</b> Enter the <b>smaller</b> of line 10 or line 13 here and on Form 1040, line 51; Form 1040A, line 32; or Form 1040NR, line 46 . . . . .                                            | <b>14</b> 893,957   |

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

Form **8885**

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service**Health Coverage Tax Credit****2006**Attachment  
Sequence No. **134**▶ **Attach to Form 1040, Form 1040NR, Form 1040-SS, or Form 1040-PR.**

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

Total Forms Filed = 22,397

Recipient's social security number

**Before you begin:** See **Definitions and Special Rules** that begin on page 2.**Do not** complete this form if you can be claimed as a dependent on someone else's 2006 tax return.**Part I Complete This Part To See if You Are Eligible To Take This Credit****1** Check the boxes below for each month in 2006 that **all** of the following statements were **true** on the **first day** of that month.

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

☐ January    ☐ February    ☐ March    ☐ April    ☐ May    ☐ June

☐ July    ☐ August    ☐ September    ☐ October    ☐ November    ☐ December

**Part II Health Coverage Tax Credit****2** Amount paid for qualified health insurance coverage for all months checked on line 1 (see instructions on page 3). **Do not** include on line 2 any qualified health insurance premiums paid to "U.S. Treasury-HCTC." Also, **do not** include any advance payments from Form 1099-H, box 1 . . . . .**2** 42,888

**Caution.** You **must** attach the required documents listed on page 4 for any amounts included on line 2. If you do not attach the required documents, your credit will be disallowed.

**3** Enter the total amount of any **(a)** Archer MSA and health savings account distributions used to pay for qualified health insurance coverage for all months checked on line 1 and **(b)** National Emergency Grants you received for health insurance in 2006 . . . . .**3** \***4** Subtract line 3 from line 2. If zero or less, **stop**; you cannot take the credit . . . . .**4** 42,410**5** **Health coverage tax credit.** Multiply line 4 by 65% (.65). Enter the result here and on Form 1040, line 70 (check box c); Form 1040NR, line 64 (check box c); Form 1040-SS, line 9; or Form 1040-PR, line 9 . . . . .**5** 27,567

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

OMB No. 1545-0074

Form

**8889****Health Savings Accounts (HSAs)**Department of the Treasury  
Internal Revenue Service▶ **Attach to Form 1040 or Form 1040NR.**▶ **See separate instructions.****2006**Attachment  
Sequence No. **53**

Name(s) shown on Form 1040 or Form 1040NR

Total Forms Filed = 754,114

Social security number of HSA  
beneficiary. If both spouses have  
HSAs, see page 2 of the instructions ▶**Before you begin:** Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.**Part I HSA Contributions and Deduction.** See page 2 of the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse (see page 2 of the instructions).

|                                                                                                                                                                                                                                                                                                                                                                                                                                      | <input type="checkbox"/> Self-only | <input type="checkbox"/> Family |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|---------------------------------|
| 1 Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2006 (see page 2 of the instructions) . . . . . ▶                                                                                                                                                                                                                                                                                        |                                    |                                 |
| 2 HSA contributions you made for 2006 (or those made on your behalf), including those made from January 1, 2007, through April 16, 2007, that were for 2006. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers (see page 2 of the instructions) . . . . .                                                                                                                           | <b>2</b>                           | 985,530                         |
| 3 If you were under age 55 at the end of 2006, and on the first day of <b>every</b> month during 2006, you were an eligible individual with the <b>same</b> annual deductible and coverage, enter the <b>smaller</b> of:<br>• Your annual deductible (see page 3 of the instructions), or<br>• \$2,700 (\$5,450 for family coverage).<br>All others, enter the limitation from the worksheet on page 3 of the instructions . . . . . | <b>3</b>                           | 1,840,434                       |
| 4 Enter the amount you and your employer contributed to your Archer MSAs for 2006 from Form 8853, lines 3 and 4. If you or your spouse had family coverage under an HDHP at any time during 2006, also include any amount contributed to your spouse's Archer MSAs . . . . .                                                                                                                                                         | <b>4</b>                           | 21,601                          |
| 5 Subtract line 4 from line 3. If zero or less, enter -0- . . . . .                                                                                                                                                                                                                                                                                                                                                                  | <b>5</b>                           | 1,821,989                       |
| 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 2006, see the instructions on page 3 for the amount to enter. . . . .                                                                                                                                                                                                                    | <b>6</b>                           | 1,778,836                       |
| 7 If you were age 55 or older at the end of 2006, married, and you or your spouse had family coverage under an HDHP at any time during 2006, enter your additional contribution amount (see page 4 of the instructions) . . . . .                                                                                                                                                                                                    | <b>7</b>                           | 43,817                          |
| 8 Add lines 6 and 7 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                        | <b>8</b>                           | 1,822,653                       |
| 9 Employer contributions made to your HSAs for 2006 . . . . .                                                                                                                                                                                                                                                                                                                                                                        | <b>9</b>                           | 507,623                         |
| 10 Subtract line 9 from line 8. If zero or less, enter -0- . . . . .                                                                                                                                                                                                                                                                                                                                                                 | <b>10</b>                          | 1,427,934                       |
| 11 <b>HSA deduction.</b> Enter the <b>smaller</b> of line 2 or line 10 here and on Form 1040, line 25, or Form 1040NR, line 25 . . . . .<br><b>Caution:</b> If line 2 is more than line 11, you may have to pay an additional tax (see page 4 of the instructions).                                                                                                                                                                  | <b>11</b>                          | 868,560                         |

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

|                                                                                                                                                                                                                                                                                                                                                                       |            |         |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---------|
| 12a Total distributions you received in 2006 from all HSAs (see page 5 of the instructions) . . . . .                                                                                                                                                                                                                                                                 | <b>12a</b> | 903,529 |
| b Distributions included on line 12a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 12a that were withdrawn by the due date of your return (see page 5 of the instructions) . . . . .                                                                                   | <b>12b</b> | 14,375  |
| c Subtract line 12b from line 12a . . . . .                                                                                                                                                                                                                                                                                                                           | <b>12c</b> | 889,154 |
| 13 Unreimbursed qualified medical expenses (see page 5 of the instructions) . . . . .                                                                                                                                                                                                                                                                                 | <b>13</b>  | 847,887 |
| 14 <b>Taxable HSA distributions.</b> Subtract line 13 from line 12c. If zero or less, enter -0-. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount . . . . .                                                                                                      | <b>14</b>  | 75,093  |
| 15a If any of the distributions included on line 14 meet any of the <b>Exceptions to the Additional 10% Tax</b> (see page 5 of the instructions), check here . . . . . ▶ <input type="checkbox"/>                                                                                                                                                                     |            |         |
| b <b>Additional 10% tax</b> (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, or Form 1040NR, line 58. On the dotted line next to Form 1040, line 63, or Form 1040NR, line 58, enter "HSA" and the amount . . . . . | <b>15b</b> | 6,931   |

Form

**8903**Department of the Treasury  
Internal Revenue Service**Domestic Production Activities Deduction**

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

**2006**Attachment  
Sequence No. **143**

| Name(s) as shown on return  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  | Identifying number |                                                                   |                      |                                           |                  |                                          |  |                                            |                      |                                          |           |            |
|-----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------------------|-------------------------------------------------------------------|----------------------|-------------------------------------------|------------------|------------------------------------------|--|--------------------------------------------|----------------------|------------------------------------------|-----------|------------|
| Total Forms Filed = 474,755 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  |                    |                                                                   |                      |                                           |                  |                                          |  |                                            |                      |                                          |           |            |
| <b>1</b>                    | Domestic production gross receipts (DPGR)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  | <b>1</b>           | 881,415,513                                                       |                      |                                           |                  |                                          |  |                                            |                      |                                          |           |            |
| <b>2</b>                    | Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3                                                                                                                                                                                                                                                                                                                                                                                                                   |  | <b>2</b>           | 619,329,662                                                       |                      |                                           |                  |                                          |  |                                            |                      |                                          |           |            |
| <b>3</b>                    | If you are using the section 861 method, enter deductions and losses definitely related to DPGR. Estates and trusts, see instructions. All others, skip line 3                                                                                                                                                                                                                                                                                                                                                                    |  | <b>3</b>           | 69,141,261                                                        |                      |                                           |                  |                                          |  |                                            |                      |                                          |           |            |
| <b>4</b>                    | If you are using the section 861 method, enter your pro rata share of deductions and losses not definitely related to DPGR. All others, see instructions                                                                                                                                                                                                                                                                                                                                                                          |  | <b>4</b>           | 107,635,701                                                       |                      |                                           |                  |                                          |  |                                            |                      |                                          |           |            |
| <b>5</b>                    | Add lines 2 through 4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  | <b>5</b>           | 796,124,328                                                       |                      |                                           |                  |                                          |  |                                            |                      |                                          |           |            |
| <b>6</b>                    | Subtract line 5 from line 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |  | <b>6</b>           | 85,291,184                                                        |                      |                                           |                  |                                          |  |                                            |                      |                                          |           |            |
| <b>7</b>                    | <table border="1"> <thead> <tr> <th>If you are a—</th> <th>Then enter the total qualified production activities income from—</th> </tr> </thead> <tbody> <tr> <td><b>a</b> Shareholder</td> <td>Schedule K-1 (Form 1120S), box 12, code P</td> </tr> <tr> <td><b>b</b> Partner</td> <td>Schedule K-1 (Form 1065), box 13, code T</td> </tr> <tr> <td></td> <td>Schedule K-1 (Form 1065-B), box 9, code S2</td> </tr> <tr> <td><b>c</b> Beneficiary</td> <td>Schedule K-1 (Form 1041), box 14, code C</td> </tr> </tbody> </table> |  | If you are a—      | Then enter the total qualified production activities income from— | <b>a</b> Shareholder | Schedule K-1 (Form 1120S), box 12, code P | <b>b</b> Partner | Schedule K-1 (Form 1065), box 13, code T |  | Schedule K-1 (Form 1065-B), box 9, code S2 | <b>c</b> Beneficiary | Schedule K-1 (Form 1041), box 14, code C | <b>7</b>  | 62,456,353 |
| If you are a—               | Then enter the total qualified production activities income from—                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  |                    |                                                                   |                      |                                           |                  |                                          |  |                                            |                      |                                          |           |            |
| <b>a</b> Shareholder        | Schedule K-1 (Form 1120S), box 12, code P                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |                    |                                                                   |                      |                                           |                  |                                          |  |                                            |                      |                                          |           |            |
| <b>b</b> Partner            | Schedule K-1 (Form 1065), box 13, code T                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  |                    |                                                                   |                      |                                           |                  |                                          |  |                                            |                      |                                          |           |            |
|                             | Schedule K-1 (Form 1065-B), box 9, code S2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |                    |                                                                   |                      |                                           |                  |                                          |  |                                            |                      |                                          |           |            |
| <b>c</b> Beneficiary        | Schedule K-1 (Form 1041), box 14, code C                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  |                    |                                                                   |                      |                                           |                  |                                          |  |                                            |                      |                                          |           |            |
| <b>8</b>                    | <b>Qualified production activities income.</b> Add lines 6 and 7. If zero or less, enter -0- here, skip lines 9 through 15, and enter -0- on line 16                                                                                                                                                                                                                                                                                                                                                                              |  | <b>8</b>           | 155,153,913                                                       |                      |                                           |                  |                                          |  |                                            |                      |                                          |           |            |
| <b>9</b>                    | Income limitation (see instructions): <ul style="list-style-type: none"> <li>Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction</li> <li>All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions)</li> </ul>                                                                                                                                                  |  | <b>9</b>           | 334,532,597                                                       |                      |                                           |                  |                                          |  |                                            |                      |                                          |           |            |
| <b>10</b>                   | 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                                                                                                                                                                                                                                                                                                                                                                                                        |  | <b>10</b>          | 114,069,604                                                       |                      |                                           |                  |                                          |  |                                            |                      |                                          |           |            |
| <b>11</b>                   | Enter 3% of line 10                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  | <b>11</b>          | 3,422,084                                                         |                      |                                           |                  |                                          |  |                                            |                      |                                          |           |            |
| <b>12</b>                   | Form W-2 wages (see instructions)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  | <b>12</b>          | 25,672,781                                                        |                      |                                           |                  |                                          |  |                                            |                      |                                          |           |            |
| <b>13</b>                   | <table border="1"> <thead> <tr> <th>If you are a—</th> <th>Then enter the total Form W-2 wages from—</th> </tr> </thead> <tbody> <tr> <td><b>a</b> Shareholder</td> <td>Schedule K-1 (Form 1120S), box 12, code Q</td> </tr> <tr> <td><b>b</b> Partner</td> <td>Schedule K-1 (Form 1065), box 13, code U</td> </tr> <tr> <td></td> <td>Schedule K-1 (Form 1065-B), box 9, code S3</td> </tr> <tr> <td><b>c</b> Beneficiary</td> <td>Schedule K-1 (Form 1041), box 14, code D</td> </tr> </tbody> </table>                         |  | If you are a—      | Then enter the total Form W-2 wages from—                         | <b>a</b> Shareholder | Schedule K-1 (Form 1120S), box 12, code Q | <b>b</b> Partner | Schedule K-1 (Form 1065), box 13, code U |  | Schedule K-1 (Form 1065-B), box 9, code S3 | <b>c</b> Beneficiary | Schedule K-1 (Form 1041), box 14, code D | <b>13</b> | 42,484,678 |
| If you are a—               | Then enter the total Form W-2 wages from—                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |                    |                                                                   |                      |                                           |                  |                                          |  |                                            |                      |                                          |           |            |
| <b>a</b> Shareholder        | Schedule K-1 (Form 1120S), box 12, code Q                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |                    |                                                                   |                      |                                           |                  |                                          |  |                                            |                      |                                          |           |            |
| <b>b</b> Partner            | Schedule K-1 (Form 1065), box 13, code U                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  |                    |                                                                   |                      |                                           |                  |                                          |  |                                            |                      |                                          |           |            |
|                             | Schedule K-1 (Form 1065-B), box 9, code S3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |                    |                                                                   |                      |                                           |                  |                                          |  |                                            |                      |                                          |           |            |
| <b>c</b> Beneficiary        | Schedule K-1 (Form 1041), box 14, code D                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  |                    |                                                                   |                      |                                           |                  |                                          |  |                                            |                      |                                          |           |            |
| <b>14</b>                   | Add lines 12 and 13                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  | <b>14</b>          | 68,157,459                                                        |                      |                                           |                  |                                          |  |                                            |                      |                                          |           |            |
| <b>15</b>                   | Form W-2 wage limitation. Enter 50% of line 14                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  | <b>15</b>          | 34,078,825                                                        |                      |                                           |                  |                                          |  |                                            |                      |                                          |           |            |
| <b>16</b>                   | Enter the smaller of line 11 or line 15                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  | <b>16</b>          | 3,283,876                                                         |                      |                                           |                  |                                          |  |                                            |                      |                                          |           |            |
| <b>17</b>                   | Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6                                                                                                                                                                                                                                                                                                                                                                                                                            |  | <b>17</b>          | 13,747                                                            |                      |                                           |                  |                                          |  |                                            |                      |                                          |           |            |
| <b>18</b>                   | Expanded affiliated group allocation (see instructions)                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  | <b>18</b>          | *                                                                 |                      |                                           |                  |                                          |  |                                            |                      |                                          |           |            |
| <b>19</b>                   | <b>Domestic production activities deduction.</b> 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                                                                                                                                                                                                                                                                                                                 |  | <b>19</b>          | 3,298,552                                                         |                      |                                           |                  |                                          |  |                                            |                      |                                          |           |            |

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form

**8914**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

**2006**Attachment  
Sequence No. **55**

Name(s) shown on your return

Total Forms Filed = 31,296

Your social security number

**Part I Information on Individuals Displaced by Hurricane Katrina for Whom You Provided Housing in Your Main Home for at Least 60 Consecutive Days****Do not** enter information for more than four individuals, for anyone included on line 6d of Form 1040 or 1040A (line 7d of Form 1040NR), or for anyone included on a Form 8914 you filed for 2005.

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

**Part II Exemption Amount**

|           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |           |         |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------|
| <b>2</b>  | <b>Maximum exemption amount.</b> Enter \$2,000 (\$1,000 if married filing separately)                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>2</b>  | 52,958  |
| <b>3</b>  | Did you file Form 8914 for 2005?<br><input type="checkbox"/> <b>Yes.</b> Enter the amount from your 2005 Form 8914, line 2<br><input type="checkbox"/> <b>No.</b> Enter -0-                                                                                                                                                                                                                                                                                                                                                                    | <b>3</b>  | 10,433  |
| <b>4</b>  | Subtract line 3 from line 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>4</b>  | 42,525  |
| <b>5</b>  | Multiply \$500 by the total number of individuals listed in Part I above                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>5</b>  | 26,201  |
| <b>6</b>  | Enter the smaller of line 4 or line 5                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>6</b>  | 20,100  |
| <b>7</b>  | Multiply \$3,300 by the total number of exemptions claimed on line 6d of Form 1040 or Form 1040A (line 7d of Form 1040NR)                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>7</b>  | 248,987 |
| <b>8</b>  | Add lines 6 and 7                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>8</b>  | 273,301 |
| <b>9</b>  | Is the amount on Form 1040, line 38 (Form 1040A, line 22; or Form 1040NR, line 36), more than the amount shown on line 10 below for your filing status?<br><br><input type="checkbox"/> <b>No.</b>  Enter the amount from line 8 above on Form 1040, line 42 (Form 1040A, line 26; or Form 1040NR, line 39)<br><input type="checkbox"/> <b>Yes.</b> Enter on line 9 the amount from Form 1040, line 38 (Form 1040A, line 22; or Form 1040NR, line 36)       | <b>9</b>  |         |
| <b>10</b> | Enter the amount shown below for your filing status.<br><ul style="list-style-type: none"> <li>• Single—\$150,500</li> <li>• Married filing jointly or Qualifying widow(er)—\$225,750</li> <li>• Married filing separately—\$112,875</li> <li>• Head of household—\$188,150</li> </ul>                                                                                                                                                                                                                                                         | <b>10</b> |         |
| <b>11</b> | Subtract line 10 from line 9. Is the result more than \$122,500 (\$61,250 if married filing separately)?<br><br><input type="checkbox"/> <b>Yes.</b>  Multiply \$2,200 by the total number of exemptions claimed on line 6d of Form 1040 or Form 1040A (line 7d of Form 1040NR). Subtract this amount from line 8 and enter the result on Form 1040, line 42 (Form 1040A, line 26; or Form 1040NR, line 39)<br><input type="checkbox"/> <b>No.</b> Continue | <b>11</b> |         |
| <b>12</b> | Divide line 11 by \$2,500 (\$1,250 if married filing separately). If the result is not a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1)                                                                                                                                                                                                                                                                                                                                                         | <b>12</b> |         |
| <b>13</b> | Multiply line 12 by 2% (.02) and enter the result as a decimal rounded to at least three places                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>13</b> |         |
| <b>14</b> | Multiply line 7 by line 13                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>14</b> | 5,815   |
| <b>15</b> | Divide line 14 by 1.5                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>15</b> | 2,510   |
| <b>16</b> | <b>Exemption amount.</b> Subtract line 15 from line 8. Enter the result here and on Form 1040, line 42; Form 1040A, line 26; or Form 1040NR, line 39                                                                                                                                                                                                                                                                                                                                                                                           | <b>16</b> | 268,741 |

