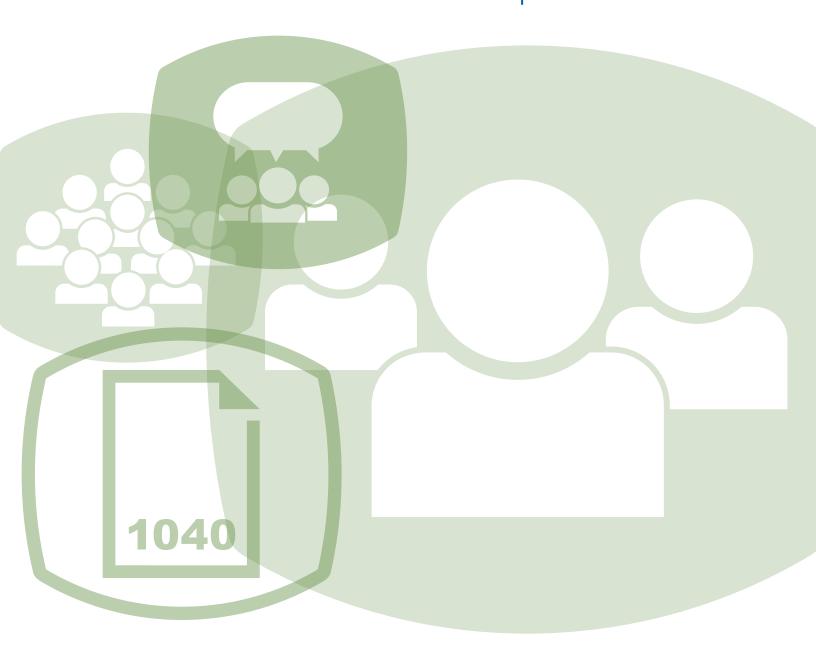


Individual Income Tax Returns 2008 **Line Item Estimates**



s.qov/taxstats

Department
Of the
Treasury
Internal
Revenue
Service

2008 Estimated Data Line Counts Individual Income Tax Returns

(Rev. 08-2010)

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This 2008 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 2008 Individual SOI Complete Report weighted file. It is based on returns filed in Processing Year 2009 that were sampled statistically and then weighted to estimate the entire 2008 Tax Year.

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.

2008 Complete Report estimates:

142,450,569	Total, all individual returns filed
84,317,993	1040 returns
36,280,305	1040A returns
21,852,270	1040EZ returns

Estimates of returns filed electronically:

95,243,204	Total, all individual returns filed
51,906,024	1040 returns
28,761,499	1040A returns
14,575,681	1040EZ returns

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

^{*} New Form for Tax Year 2008 Edition

Totals for Forms and Schedules from Estimated Data Line Counts for Tax Year 2008

	Total	Electronically Filed	
All returns filed	142,450,569	95,243,204	
Form 982, reduction of tax attributes	147,841	110,933	
Form 1040	84,317,993	51,906,024	
Form 1040A	36,280,305	28,761,499	
Form 1040EZ	21,852,270	14,575,681	
Form 1040A-schedule 1, interest/dividends	2,541,129		tabulated within Schedule B total
Form 1040A-schedule 2, child care credit	2,053,912		(similar to Form 2441)
Form 1040A-schedule 3, elderly credit	71,388		(similar to Schedule R)
Schedule A, itemized deductions	48,840,259	33,007,104	includes schodule 1. Form 1040A
Schedule B, interest & dividends Schedule C, sole-prop business	25,551,356 25,204,721	13,925,048	includes schedule 1, Form 1040A
Schedule C-EZ	4,356,802		tabulated within Schedule C total
Schedule D, capital gain/loss	21,230,432	12,605,515	tabalated Within Concudic O total
Schedule E, supplemental income	17,711,465	10,389,254	
Schedule EIC, earned income credit	19,226,833	16,643,797	
Schedule F, profit or loss from farming	2,008,701	1,198,738	
Schedule R, elderly or disabled	126,876		includes schedule 3, Form 1040A
Schedule SE, self employed tax	18,471,792	10,275,576	
Form 2106, employee business expense	9,206,616	5,987,733	
Form 2106-EZ	4,675,992	3,300,312	
Form 2439, undistributed long term capital gains	79,042	42,283	
Form 2441, child care expenses	7,373,757		includes schedule 2, Form 1040A
Form 3468, investment credit	13,678	3,379	
Form 3800, general business credit	524,506	249,646	
Form 3903, moving expenses	1,120,865	910,528	
Form 4136, fuels tax credit	317,783 11,867,829	193,715	
Form 4562, depreciation expense Form 4684, casualties and thefts	721,740	7,518,267 470,837	
Form 4797, sales of business property	2,838,411	1,582,410	
Form 4835, farm rental	592,708	337,408	
Form 4952, investment interest	1,886,484	966,877	
Form 4972, lump-sum distributions	13,735	9,623	
Form 5329, retirement plans tax	1,555,643	1,066,212	
Form 5405, first-time homebuyer credit	1,204,526	1,018,110	
Form 5695, residential energy credits	250,467	150,899	
Form 5884, work opportunity credit	61,538	23,199	
Form 6251, alternative minimum tax	9,374,519	5,506,475	
Form 6252, installment sale income	775,767	438,842	
Form 6781, gains/losses from contracts, etc	483,821	237,554	
Form 8283, noncash charitable contributions	6,997,323	4,935,962	
Form 8396, mortgage interest credit	47,229	39,164	
Form 8582, passive activity loss limit	4,211,406	2,439,541	
Form 8586, low income housing Form 8606, nondeductible IRA's	52,988 2,117,641	30,321 1,097,799	
Form 8615, under age 14 tax	451,188	211,854	
Form 8801, prior year minimum tax credit	1,347,917	670,727	
Form 8812, additional child tax credit	18,269,024	14,781,141	
Form 8814, parent's report for child	230,111	92,530	
Form 8824, like-kind exchanges	128,114	83,330	
Form 8829, expense for business use of home	not available	not available	
Form 8839, qualified adoption expenses	102,905	72,865	
Form 8844, empowerment zone credit	39,325	11,028	
Form 8846, credit for employer SS and medicare tax	83,829	43,484	
Form 8853, medical savings account	102,384	50,148	
Form 8863, education, hope & lifetime learning credits	7,811,855	6,114,355	
Form 8864, biodiesel and renewable diesel fuels	8,721	5,583	
Form 8880, credit for qualified retirement savings contrib.	6,392,910	4,982,265	
Form 8889, health savings accounts	2,028,412	1,410,544	
Form 8903, domestic production activities Form 8910, alternative motor vehicle credit	559,920 40,290	281,965 27,134	
Form 8917, tuition and fees deduction	4,572,657	3,322,959	
oo ir , taition and lood doddottoll	1,012,001	0,022,000	

Limitations and Guidelines for The 2008 Data Line Counts

Since the line counts used in this package are obtained from the Tax Year 2008 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 119,344,126 and 119,812,874). These confidence intervals correspond to the estimates for all Individual Income Tax Returns filed for Tax Year 2008.

95 Parcent	Confidence	Intervals for	or Salactad	Itame on	all Form	10/016
95 Percent	Confidence	intervals it	or Selected	items on	ali Form	1040 S

Item	Line numb	er on 1040	95%	con	fidence interval
Salaries and wages	7		(119,344,126	,	119,812,874)
Taxable interest	8a		(62,155,846	,	62,743,372)
Tax-exempt interest	8b		(6,339,280	,	6,566,946)
Ordinary dividends	9a		(30,805,819	,	31,280,407)
Taxable refunds of state & local taxes	10		(22,596,015	,	23,043,281)
Alimony received	11		(403,747	,	469,653)
Capital gain distributions	13	(margin write in)	(3,220,938	,	3,422,774)
Total taxable IRA distributions	15b		(11,087,290	,	11,431,558)
Total pension and annuities	16a		(27,764,678	,	28,258,806)
Taxable pension and annuities	16b		(25,299,963	,	25,780,529)
Unemployment compensation	19		(9,362,867	,	9,702,925)
Social security benefits	20a		(23,835,745	,	24,298,021)
Taxable social security benefits	20b		(14,830,024	,	15,200,846)
Net operating loss	21	(margin write in)	(881,126	,	959,030)
Educator expenses	23		(3,643,045	,	3,863,745)
IRA deduction	32		(2,650,537	,	2,828,813)

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		(8,963,614	,	9,307,402)		
Tuition and fees deduction	34		(4,454,659	,	4,698,649)		
Moving expenses	26		(1,052,785	,	1,174,125)		
One-half of self-employment tax	27		(17,278,133	,	17,544,315)		
Self-employed health insurance deduction	29		(3,538,300	,	3,697,132)		
Keogh and self-employed SEP and SIMPLE pla	n 28		(973,387	,	1,047,455)		
Penalty on early withdrawal of savings	30		(1,247,740	,	1,374,158)		
Alimony paid	31a		(541,249	,	618,781)		
Total adjustments	36		(35,521,385	,	36,026,225)		
Adjusted gross income	37		(141,775,18	3,	141,825,211)		
Total standard deduction	39	(margin write in)	(91,510,956	,	92,050,628)		
Additional standard deduction	39	(margin write in)	(12,337,092	,	12,710,196)		
Total itemized deductions	40		(47,912,322	,	48,422,124)		
Taxable income	43		(107,719,46	7,	108,269,807)		
Tax	44		(106,876,51	1,	107,422,548)		

Forms whose line entries have weak estimates (implying a returns sampled count less than 50) are listed below.

Form 4972

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 2009.

All returns processed during 2009 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 2008. While most of the returns processed during Calendar Year 2009 were for Tax Year 2008, the remaining returns were mostly for prior years, and a few for non-calendar years ending during 2009

and 2010. Returns for prior years were used in place of 2008 returns received and processed after December 31, 2009. 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 2009.

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 Price Index for the Gross Domestic Product to represent a base year of 1991. (See footnote 2 for details.)

Description of the Sample

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 2009 were used to assign each taxpayer's record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if their ending five digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000.

Data Capture and Cleaning

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

The administrative data and controlling information for each record designated for this sample was loaded onto an online database at the Cincinnati Submission Processing Center. Computer

data for the selected administrative records were then used to identify inconsistencies, questionable values, and missing values as well as any additional variables that an editor needed to extract for each record. The editors use a hardcopy of the taxpayer's return to enter the required information onto the online system.

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

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. For Tax Year 2008, 0.16 percent of the sample returns were unavailable.

Method of Estimation

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

1040			rtment of the Treasury—Internal Revenue Set. Individual Income Tax Ret	ervice AAA	1		nlv—Do no	t write or	staple in this space.	
		For	the year Jan. 1-Dec. 31, 2008, or other tax year begin	ning , 2008	B, ending	,			MB No. 1545-0074	
Label		You	ur first name and initial	Last name		<u> </u>	-		ocial security numb	ber
See	L	Tota	al of all returns filed = 142,450,569						142.45	50 569
nstructions	A B			Last name				Spous	e's social security n	-,
on page 14.)	E			lectronically Filed	Retu	rns = 95.243.2	204		56,372	
Use the IRS abel.	L		me address (number and street). If you have a			Apt. no.			•	.,001
Otherwise,	H	ı	IOA = 36,280,305	1.0. box, 000 page 11.		7.01.110			ou must enter our SSN(s) above.	
olease print or type.	R E		/, town or post office, state, and ZIP code. If yo	ou have a foreign addre	ess, se	ee page 14.				
Presidential	_	1	0EZ = 21,852,270	· ·		. 0			ng a box below will 9,547 Y=**8,318,790	
	aign		heck here if you, or your spouse if filing j	ointly, want \$3 to go	o to th	nis fund (see pa		_	You Spous	
				21,098,890 4						
64,89 Filing Statu	10,5∠1 IS		☐ Single	* *			,	. , ,	g person). (See page	,
53,6	55,84		☐ Married filing jointly (even if only one h	,		this child's name		Jillia but	not your dependent	i, enter
Check only one box 2,7	717,03	3 ∟ 37	Married filing separately. Enter spouse and full name here. ▶	e's SSN above 82,276 5				denen	dent child (see pag	ne 16)
5/16/50/ =1·	,					, ,	132,896		Boxes c Returns =13	
Exemption	c	6a b	Yourself. If someone can claim you Spouse . 53,674,082	•	not	спеск вох ба	192,090	7,527	on 6a ar No. of c	
Exciliption	3		Dependents:	(0) Demandantia	· -	(3) Dependent's	(4) if qua	ifvina	on 6c wl Returns = 4	7.279.066
		С	•	(2) Dependent's social security numbe		relationship to	child for chi	ld tax	 lived \ Exem. = 83 	,438,802
			(1) First name Last name	,			credit (see pa		did not live with you due to	
f more than fo	nır		CHILDREN AT HOME	47,279,066		83,438,802	36,556	-	you due to Returns =	572,555
dependents, s			CHILDREN AWAY FROM HOME	572,555		723,038	23,534		(see page Exem. = 72 Dependents on 6c	23,030
page 17.			PARENTS	2,760,340		3,304,077	8,171		not entered above_	
			OTHER DEPENDENTS	5,924,210		8,896,066	2,361,		Add numbers on	
		d	Total number of exemptions claimed	Returns = See 6a		Exem. =		837	lines above ►	
lmaama		7	Wages, salaries, tips, etc. Attach Form(s	s) W-2 Depend.	other	earned inc. = 6	31,261	7	119,578,500	
Income		8a	Taxable interest. Attach Schedule B if re	equired				8a	62,449,609	
Attach Form(s	s)	b	Tax-exempt interest. Do not include on	line 8a	8b	6,453,113				
W-2 here. Also	0	9a	Ordinary dividends. Attach Schedule B i	f required				9a	31,043,113	
attach Forms W-2G and		b	Qualified dividends (see page 21) .		9b	26,409,275	5			
1099-R if tax		10	Taxable refunds, credits, or offsets of st	ate and local incom	e taxe	es (see page 22	2)	10	22,819,648	
was withheld.		11	Alimony received					11	436,700	
		12	Business income or (loss). Attach Sched	dule C or C-EZ . ¹	3b Cap	Gain Distrib. = 3	,321,856	12	22,111,687	
		13	Capital gain or (loss). Attach Schedule D) if required. If not re	equire	d, check here		13	20,409,219	
f you did not		14	Other gains or (losses). Attach Form 479					14	1.722.608	
get a W-2,		15a		2 207	Taxabl	e amount (see pa	age 23)	15b	11,259,424	
see page 21.		16a		11 749		e amount (see pa	,	16b	25,540,246	
Enclose, but d		17	Rental real estate, royalties, partnerships				,	17	16.273.369	
not attach, any	. "	18	Farm income or (loss). Attach Schedule					18	1,948,054	
payment. Also		19	Unemployment compensation					19	9,532,896	
olease use Form 1040-V.		20a		66,883 b	 Taxabl	e amount (see pa	age 26)	20b	15,015,435	
		21	Other income. List type and amount (see			` '	,	21	6.786.526	
		22	Add the amounts in the far right column for					22	141,788,473	
		23	Educator expenses (see page 28) .		23	3,753,395		21. N	et Operat Loss = 920	,078
Adjusted		24	Certain business expenses of reservists, perf	forming artists, and				21. St	ock Options = ***7,7	30
Gross			fee-basis government officials. Attach Form	,	24	129,275		21. Ca	ancel. of debt = 341,9	992
Income		25	Health savings account deduction. Attac		25	835,619		21. Fo	or. earn inc. excl. = 3	71,885
		26			26	1,113,455		21. G	ambling inc. = 1,889,	725
		27	One-half of self-employment tax. Attach		27	17,411,224				
		28	Self-employed SEP, SIMPLE, and qualif		28	1,010,421				
		29	Self-employed SEF, SiMFLE, and qualification Self-employed health insurance deduction	•	29	3,617,716				
				· · · · · ·	30	1,310,949				
		30	Penalty on early withdrawal of savings Alimony paid b Recipient's SSN ▶	579:391	31a	580,015	_			
		31a			32	2,739,675				
		32	IRA deduction (see page 30)		33	9,135,508		36 A	rcher MSA = 8,921	I
		33	Student loan interest deduction (see pag		34	4,576,654		_	ousing ded. = 6,862	
		34	Tuition and fees deduction. Attach Form		35	501,755			ther Adj. = 151,165	
		35	Domestic production activities deduction.			-		T -		
		36	Add lines 23 through 31a and 32 through					36	35,773,805	

Form 1040 (2008)	39a. A= 19,906,803 B= 7,807,500 C= 301,665 D	0 = 81,688	Page 2
Tax and Credits	38 39a	Amount from line 37 (adjusted gross income)	xes ▶ 39a	Basic Stand. ded = 91,780,792 Add. Stand. ded = 12,523,644
Standard Deduction for— • People who	b c 40 √41	If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and chec Check if standard deduction includes real estate taxes or disaster loss (see page Itemized deductions (from Schedule A) or your standard deduction (see left Subtract line 40 from line 38	ge 34) ▶ 39c □ Box it margin) . 4 4	ces checked = 16,661,559 ltmzed=48,167,223 Stand=91,780
checked any box on line 39a, 39b, or 39c or who can be claimed as a	42 43 44	If line 38 is over \$119,975, or you provided housing to a Midwestern displaced page 36. Otherwise, multiply \$3,500 by the total number of exemptions claimed Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41 Tax (see page 36). Check if any tax is from: a Form(s) 8814 b	d on line 6d . 4	107,994,637
dependent, see page 34. • All others: Single or	45 46 47	Alternative minimum tax (see page 39). Attach Form 6251	► 40 08,279	
Married filing separately, \$5,450 Married filing jointly or	48 49 50 51	Credit for the elderly or the disabled. Attach Schedule R	37,103 5,488 40,979 51,299	53c F5695= 225,733 54a F3800= 303,756 54b F8801= 415,592 54c other= 8,754
Qualifying widow(er), \$10,900 Head of	52 53 54	Child tax credit (see page 42). Attach Form 8901 if required . Credits from Form: a 8396 b 8839 c 5695 . Other credits from Form: a 3800 b 8801 c 54	73,769	54c AMV= 31,803 54c F8835= 304
household, \$8,000	55 56 57	Add lines 47 through 54. These are your total credits Subtract line 55 from line 46. If line 55 is more than line 46, enter -0- Self-employment tax. Attach Schedule SE Lipseported social accurity and Medicare tay from Form: a 1137 b	▶ 5	95,188,516 7 17,411,224
Taxes	58 59 60 61	Unreported social security and Medicare tax from Form: $\mathbf{a} \ \Box \ 4137 \ \mathbf{b} \ \Box$ Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 it Additional taxes: $\mathbf{a} \ \Box \ AEIC$ payments $\mathbf{b} \ \Box \ $ Household employment taxes. Attach Add lines 56 through 60. This is your total tax Recapture Tax= 18.909. Other Tax	f required	9 5,734,262 0 a= 140,253 b= 218,8
Payments If you have a qualifying	62 63 64a	2008 estimated tax payments and amount applied from 2007 return Earned income credit (EIC)	53,666 56,744	
child, attach Schedule EIC.	65 66 67	Excess social security and tier 1 RRTA tax withheld (see page 61) Additional child tax credit. Attach Form 8812	64,021 60,498 86,081	68a F2439= 90,333
	68 69 70	Recovery rebate credit (see worksheet on pages 62 and 63). 70 27.8	03,566	68b F4136= 317,783 68c F8801= 288,093 68d F8885= 8,749 1 135,007,847
Refund Direct deposit? See page 63 and fill in 73b, 73c, and 73d,	71 72 73a ▶ b	Add lines 62 through 70. These are your total payments If line 71 is more than line 61, subtract line 61 from line 71. This is the amount of line 72 you want refunded to you. If Form 8888 is attached, chec Routing number Account number 32,884,435	k here ▶ ☐ 73	114,698,578
or Form 8888. Amount You Owe	74 75 76	Amount of line 72 you want applied to your 2009 estimated tax ▶ 74 4,86 Amount you owe. Subtract line 71 from line 61. For details on how to pay, se	61,285 7 ee page 65 > 7 55,582	5 22,714,746
Third Party Designee	De:		Personal identification number (PIN)	>
Sign Here Joint return? See page 15. Keep a copy for your records.	you	ler penalties of perjury, I declare that I have examined this return and accompanying schedules ef, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on ur signature Date Your occupation Dusse's signature. If a joint return, both must sign. Date Spouse's occupation	all information of which	
Paid Preparer's	sig		heck if elf-employed	reparer's SSN or PTIN
Use Only	you	rs if self-employed), ress. and ZIP code	Phone no. ()

Form **1040** (2008)

Cat. No. 11320B

1040		artment of the Treasury—Internal Revenue 3. Individual Income Tax Re		}				FOR SELECTE staple in this space.	ED LINES
		r the year Jan. 1-Dec. 31, 2008, or other tax year beg		8, endir	()	20		MB No. 1545-007	4
Label	Yo	our first name and initial	Last name				Your s	social security nu	nber
(See L			Total 1040 ONLY return	ns filed	I = 84,317,99	93		84,317,993	
on page 14) B	lf	a joint return, spouse's first name and initial	Last name				Spous	e's social security	number
Use the IRS L								44,564,129	
label. Otherwise,		ome address (number and street). If you have		١.	Apt. no	o.		ou must enter	A
please print R	-	lectronically filed forms 1040 Only = 51,906,0					A y	our SSN(s) abov	e. 🔼
or type.	Ci	ty, town or post office, state, and ZIP code. If	you have a foreign add	ress, s	ee page 14.	J	Checkin	ng a box below w	vill not
Presidential	Ļ					<u></u> ノ	Y = * ;	3,362,744 Y = **	
		Check here if you, or your spouse if filing	g jointly, want \$3 to g	o to t	his fund		<u> </u>	│ You │ Spo	use
Filing Status		Single	, ,	4 📙		,		g person). (See pa	,
42,694,47		Married filing jointly (even if only one	· ·		. ,		child bu	t not your depende	ent, enter
Check only one box. 1,869,65	3	Married filing separately. Enter spou and full name here. ►		5 🗌	this child's nam		n denen	dent child (see pa	ane 16)
one box. ",eee,ee	<u>°</u> 6а	Yourself. If someone can claim yourself.			, ,	, ,		Boxes Exem. =	124,591,142
Exemptions	oa b	10.700.005			CHECK DOX 6a	0,1,00,0	,395 . }	on 6a and 6b No. of child Ret. :	= 30,502,79
	c	Dependents:	(2) Dependent's	<u> </u>	(3) Dependent's	(4) vif qua		on 6c who: Exem	n. = 55,123,61
		(1) First name Last name	social security numb	er	relationship to you	child for ch credit (see p		lived with youdid not live wit	
		CHILDREN AT HOME	30,502,798		55,123,617	21,569,0		you due to divorce or separation Ret	e
If more than four		CHILDREN AWAY FROM HOME	381,888		482,230	14,997,5	85	(see page 18) _{Exe}	. = 381,888 em. = 482,230
dependents, see page 17.		PARENTS	1,657,724		1,964,934	5,324,14	5	Dependents on 6 not entered above	C
13 -		OTHER DEPENDENTS	2,298,582		3,277,358	1,458,23	1	Add numbers or	
	d	Total number of exemptions claimed	Returns = See 6a	Ex	emptions = 185,4	439,282		lines above ►	<u> </u>
	7	Wages, salaries, tips, etc. Attach Form	n(s) W-2				7	66,016,600	
Income	8a	Taxable interest. Attach Schedule B if	frequired				8a	50,041,363	
Attach Form(s)	b	Tax-exempt interest. Do not include	on line 8a	8b	6,273,024	1			
W-2 here. Also attach Forms	9a	Ordinary dividends. Attach Schedule E	3 if required				9a	28,008,865	
W-2G and	b	() (9b	24,148,36		- 10	22 040 640	
1099-R if tax	10	Taxable refunds, credits, or offsets of	state and local incom	ne tax	es (see page 2	2)	10	22,819,648 436,700	
was withheld.	11	Alimony received	11	22,111,687					
	12	Business income or (loss). Attach Sch					13	20,409,219	
If you did not	13 14	Capital gain or (loss). Attach Schedule		require	ea, cneck nere	▶ ⊔	14	1,722,609	
get a W-2,	15a	Other gains or (losses). Attach Form 4797					15b	9,471,644	
see page 21.	16a	Pensions and annuities 16a 22.372.865 b Taxable amount (see page 24)						20,239,219	
Enclose, but do	17					,	17	16.273.369	
not attach, any	18	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E Farm income or (loss). Attach Schedule F						1,948,054	
payment. Also, please use	19	Unemployment compensation					19	5,374,395	
Form 1040-V.	20a	Social security benefits . 20a 17,	074 050		ole amount (see p		20b	12,272,827	
	21	Other income. List type and amount (s					21	5.957.949	
	22	Add the amounts in the far right column	for lines 7 through 21				22	84,066,117	
Adjusted	23	Educator expenses (see page 28) .		23	3,075,372	2		21. Net oper. loss=	•
Gross	24	Certain business expenses of reservists, p	,		120 275			21. Stock options= 21. Cancel. of debt=	,
Income		fee-basis government officials. Attach Fo		24	129,275 835,619	_			341,992 371,885
income	25	Health savings account deduction. Atta		25 26	1,113,455			21. Gambling inc.=	,
	26	Moving expenses. Attach Form 3903		27	17,411,22				
	27 28	One-half of self-employment tax. Attack Self-employed SEP, SIMPLE, and qua		28	1,010,421				
	29	Self-employed health insurance deduce		29	3,617,716				
	30	Penalty on early withdrawal of savings		30	1,309,945				
	31a	Alimony paid b Recipient's SSN ▶		31a	580,015				
	32	IRA deduction (see page 30)		32	2,307,241	1			
	33	Student loan interest deduction (see p		33	6,036,459	9		36. Archer MSA Ded.=	8,921
	34	Tuition and fees deduction. Attach For	-	34	3,439,895			36. Housing ded.=	6,862
	35	Domestic production activities deduction		35	501,755	-		36. Other adj.=	151,165
	36	Add lines 23 through 31a and 32 through					36	30,951,399	
	37	Subtract line 36 from line 22. This is y	rour adjusted gross i	ncom	ie	▶	37	84,317,993	1

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 88.

Form 1040 (2008)		39a A = 14,694,976 B = 6,040,214 C	= 193,162	2 I	D = 60,227	7		ı	Page 2
Tax	38	Amount from line 37 (adjusted gross income)					38		
and		,						Basic Stand. Ded. =	 34,105,14
	39a) <u> </u>		· } Total b				Add. Stand. Ded. =	7,272,482
Credits		if: B Spouse was born before January 2, 1944,					0.004	Real Est. Tax Ded. =	9,663,862
	b	If your spouse itemizes on a separate return or you were a dual-status $% \left(1\right) =\left(1\right) \left($					0,081		9,003,002
Standard	С	Check if standard deduction includes real estate taxes or	disaster lo	oss (see pa	age 34) 🕨 🤅	39c ∟		Itmzed = 48,167,223	
Deduction for—	40	Itemized deductions (from Schedule A) or your standar	rd deduct	ion (see l	eft margin)		40	Stand. = 34,105,145	<u> </u>
People who	41	Subtract line 40 from line 38					41	75,351,358	
checked any	42	If line 38 is over \$119,975, or you provided housing to a I	Midwestern	displaced	d individual,	see			
box on line 39a, 39b, or		page 36. Otherwise, multiply \$3,500 by the total number	of exemption	ons claim	ed on line 6	d .	42	81,888,995	
39c or who	43	Taxable income. Subtract line 42 from line 41. If line 42					43	68,355,519	
can be claimed as a	44	Tax (see page 36). Check if any tax is from: a Fo	orm(s) 8814	4 b 🗆	Form 497	2	44	67,629,231	
dependent,	45	Alternative minimum tax (see page 39). Attach Form 6					45	3,930,997	
see page 34.	46	Add lines 44 and 45					46	67,680,897	
All others:	47	Foreign tax credit. Attach Form 1116 if required	1 -	 17 6.7	708,279			53a F8396= 39,094	
Single or Married filing		-			710,624			53b F8839= 88,628 53c F5695= 225,733	
separately,	48	Credit for child and dependent care expenses. Attach Form	2771		25,734			54a F3800= 303,756	
\$5,450	49	Credit for the elderly or the disabled. Attach Schedule F	, _		769,880			54b F8801= 415,592 54c other= 8,754	
Married filing	50	Education credits. Attach Form 8863			718,426			54c AMV= 31,803	
jointly or Qualifying	51	Retirement savings contributions credit. Attach Form 88	· _	_				54c F8835= 304	
widow(er),	52	Child tax credit (see page 42). Attach Form 8901 if requ			889,324				
\$10,900	53	Credits from Form: a □ 8396 b □ 8839 c □ 56	· -	53					
Head of	54	Other credits from Form: a 3800 b 8801 c	5	54					
household, \$8,000	55	Add lines 47 through 54. These are your total credits					55	28,206,941	
	56	Subtract line 55 from line 46. If line 55 is more than line	46, enter	-0		. 🕨	56	62,522,670	<u> </u>
Other	57	Self-employment tax. Attach Schedule SE					57	17,411,224	
	58	Unreported social security and Medicare tax from Form	: a \square 4	137 b	8919		58	a= 178,990 b=	71,665
Taxes	59	Additional tax on IRAs, other qualified retirement plans, et			if required		59	5,734,262	
	60	Additional taxes: a AEIC payments b Household					60	a= 33,129 b=	218,80
	61	Add lines 56 through 60. This is your total tax Recapture T	ax = 18,909	9 Other Tax	xes = 826,52	5 ▶	61	71,024,883	
Payments	62	Federal income tax withheld from Forms W-2 and 1099	6	70,	178,838				
rayinents	63	2008 estimated tax payments and amount applied from 2007		10,	645,970				
If you have a	64a	Earned income credit (EIC)		4a 9,3	358,882				
qualifying	b	Nontaxable combat pay election 64b 1,547	i . L						
child, attach Schedule EIC.	65	Excess social security and tier 1 RRTA tax withheld (see pa	000 61) 6	55 1,4	455,953				
Scriedule Lio.	66	Additional child tax credit. Attach Form 8812	(gc o i) —		888,384				
		Amount paid with request for extension to file (see pa			463,800			68a F2439= 90,33	33
	67	Credits from Form: $a = 2439$ $b = 4136$ $c = 8801$ $d = 8801$	90 017 —	88	,			68b F4136= 317,7	783
	68		١ ,		203,566			68c F8801= 288,0	93
	69	First-time homebuyer credit. Attach Form 5405 Recovery rebate credit (see worksheet on pages 62 and	· · ⊢	_	.948.850			68d F8885= 8,749	, ,
	70 [*]	Add lines 62 through 70. These are your total payment				. •	71	78,852,093	
				<u></u>					
Refund	72	If line 71 is more than line 61, subtract line 61 from line 7					72	62,262,069	
Direct deposit?	73a	Amount of line 72 you want refunded to you. If Form 8	_				73a	59,392,247	
See page 63 and fill in 73b,	b		c Type: ∟	Checkin	ıg 📙 Savi	ngs			
73c, and 73d,	► d	Account number							
or Form 8888.	74	Amount of line 72 you want applied to your 2009 estimated ta			673,440			40 == 4 000	
Amount	75	Amount you owe. Subtract line 71 from line 61. For det	ails on hov			>	75	18,574,008	
You Owe	76	Estimated tax penalty (see page 65)			847,245	Y (2	ata tha fallactica	
Third Party	D	you want to allow another person to discuss this return w	ith the IRS	s (see pag	e 66)?	Yes.	Jompi	ete the following.	∐ No
Designee		signee's Phone no. ▶ ()		Personal number (F		ation		
Cian		der penalties of perjury, I declare that I have examined this return and	accompanyir	na schedule			to the	hest of my knowledg	e and
Sign		ef, they are true, correct, and complete. Declaration of preparer (other							
Here	Yo	ur signature Date	Your oc	cupation			Dayt	ime phone number	
Joint return? See page 15.	\			•			, ,		
Keep a copy	_	supply signature if a joint with the best of the control of the co	0-		ia m		()	
for your	Sp	puse's signature. If a joint return, both must sign. Date	Spouse	's occupati	ΙΟΠ				
records.									
Paid		parer's 54,440,042	Date		Check if		Prep	arer's SSN or PTIN	
Preparer's		Tatal 5			self-employe	d 📋	<u> </u>		
•		n's name (or ars if self-employed),			EIN		-		
Use Only	yo	in a machine me di a marina di			DI		1	1	

Form **1040** (2008)

Cat. No. 11320B

± 1040		5. Individual Income Tax R	U))	3) FOR SELECTE r staple in this space.	DLINES
	_	the year Jan. 1-Dec. 31, 2008, or other tax year bear		08, endir	(,	20		OMB No. 1545-007	4
Label	You	ur first name and initial	Last name				Your	social security nur	nber
(See Linstructions A			Electronically Filed Re	turns =	95,243,2	:04		95,243,204	
on page 14.) Use the IRS	If a	joint return, spouse's first name and initial	Last name 1040's E-filed	d =	51,906,0	24	Spous	e's social security 37,200,307	number
label. Otherwise, please print	Ho	me address (number and street). If you have	a P.O. box, see page 14 1040A's E-file		Apt. no 28,761,4	i		ou must enter our SSN(s) abov	e. 🛕
or type.	Cit	y, town or post office, state, and ZIP code. If	you have a foreign add	lress, s	ee page 14.		Checki	ng a box below w	rill not
Presidential			1040EZ's E-file	ed =	14,575,6	81		3,401,388 Y = **	
Election Campaigr	1 🕨 C	heck here if you, or your spouse if filing	g jointly, want \$3 to g	go to t	his fund		▶ ∟	∫ You ∐ Spo	use
41,059,85	51 1 [Single	16,925,496	4	Head of househ	nold (with	qualifyin	g person). (See pa	ge 15.) If
Filing Status	<u> </u>	Married filing jointly (even if only one	e had income)		the qualifying p	erson is a	child bu	t not your depende	ent, enter
35,785,58 Check only	30 3 [Married filing separately. Enter spou	se's SSN above		this child's nam				
one box. 1,414,72	7	and full name here. ►	57,551	5 📙	Qualifying wide	ow(er) wit	h depen	dent child (see pa	
Exemptions	6a b	Yourself. If someone can claim year Spouse 42,703,695	ou as a dependent, d	lo not	check box 6a	, .	}	Boxes Exem. = on 6a and 6b No. of child Ret. =	
	С	Dependents:	(2) Dependent's		(3) Dependent's relationship to	(4) √ if qu child for ch		on 6c who: Exem lived with you	
		(1) First name Last name	social security numb	oer	you	credit (see p		did not live with	h
		CHILDREN AT HOME	35,807,112		63,301,625	28,800,8	54	you due to divorce or separation Ret	= 381 255
If more than four dependents, see		CHILDREN AWAY FROM HOME	381,255		461,120	18,341,3	74	(see page 18) Exe	m. = 461,120
page 17.		PARENTS	1,779,556		2,080,232	6,023,49	97	Dependents on 60 not entered above	
		OTHER DEPENDENTS	4,591,910		6,350,446	1,684,13	3	Add numbers or	
	d	Total number of exemptions claimed	Returns = See 6a	E	xemptions = 197	,851,120		lines above ▶	<u> </u>
lnaama	7	Wages, salaries, tips, etc. Attach Forn	n(s) W-2				7	83,456,968	
Income	8a	Taxable interest. Attach Schedule B i					8a	38,732,956	
Attach Form(s)	b	Tax-exempt interest. Do not include		8b	3,583,392	2		40.000.040	
W-2 here. Also attach Forms	9a	Ordinary dividends. Attach Schedule E	3 if required				9a	18,689,848	
W-2G and	b	Qualified dividends (see page 21) .		9b	16,243,42		- 10	16 264 600	
1099-R if tax	10	Taxable refunds, credits, or offsets of	state and local incor	ne tax	es (see page 2	2)	10	16,364,688 267,663	
was withheld.	11	Alimony received	11	13,598,204					
	12	Business income or (loss). Attach Sch						12,059,690	
If you did not	13 14	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ Under gains or (losses). Attach Form 4797						980,856	
get a W-2,	15a	IRA distributions Lack Porm 4797 IRA distributions Lack Porm 4797 IBA distributions						6,490,910	
see page 21.		II I/ I distributions	270 240		ole amount (see p	,	15b 16b	15,638,251	
Enclose, but do		Rental real estate, royalties, partnershi			` '	,	17	9.339.685	
not attach, any	18						18	1,188,399	
payment. Also,	19	Farm income or (loss). Attach Schedule F					19	7,034,630	
please use Form 1040-V.	20a	Social security benefits . 20a 13,	761,437 b	Taxab	ole amount (see r	page 26)	20b	8,536,926	
	21	Other income. List type and amount (s	see page 28)				21	4,277,686	
	22	Add the amounts in the far right column	for lines 7 through 21	1. This	is your total inc	ome 🕨	22	95,089,978	
ا- ما:،،م	23	Educator expenses (see page 28) .		23	2,731,614	1		21. Net oper. loss=	494,186
Adjusted	24	Certain business expenses of reservists, p	erforming artists, and					21. Stock options=	3,028
Gross		fee-basis government officials. Attach Fo	rm 2106 or 2106-EZ	24	85,231		_	21. Cancel. of debt=	201,882
Income	25	Health savings account deduction. Att	ach Form 8889	25	566,989		-	21. For. earned inc. excl. =	93,419
	26	Moving expenses. Attach Form 3903		26	879,650		_	21. Gambling inc.=	1,193,088
	27	One-half of self-employment tax. Attac		27	10,271,57				
	28	Self-employed SEP, SIMPLE, and qua		28	540,932 1,955,888				
	29	Self-employed health insurance deduc		30	813,430				
	30	Penalty on early withdrawal of savings		31a	369,110				
	31a	Alimony paid b Recipient's SSN ▶		32	1,712,294				
	32	IRA deduction (see page 30) Student lean interest deduction (see page 30)		33	7,165,120			36. Archer MSA Ded.=	4,456
	33 34	Student loan interest deduction (see publication and fees deduction. Attach Fo	-	34	3,322,959			36. Housing ded.=	1,784
	34 35	Domestic production activities deduction		35	278,665			36. Other adj.=	93,286
	36	Add lines 23 through 31a and 32 thro			•		36	23,788,772	
	37	Subtract line 36 from line 22. This is v					37	95.243.204	

Form 1040 (2008)		39a A = 10,773,673 B = 4,186,260 C = 174,915 D = 52,121		F	Page 2
Tax and	38 39a	Amount from line 37 (adjusted gross income)	38		61,464,202
Credits		if:		Add. Stand. Ded. =	6,850,479
	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here ▶ 39b 20	4,162	Real Est. Tax Ded. =	10,903,361 I
Standard	C	Check if standard deduction includes real estate taxes or disaster loss (see page 34) ▶ 39c ☐		20.040.455	
Deduction for—	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin) .		tmzed = 32,648,155 Star	d.= 61,464,202
People who	41	Subtract line 40 from line 38	41	84,539,420	
checked any box on line	42	If line 38 is over \$119,975, or you provided housing to a Midwestern displaced individual, see		00 000 040	
39a, 39b, or		page 36. Otherwise, multiply \$3,500 by the total number of exemptions claimed on line 6d .	42	89,868,640 73,562,587	
39c or who can be	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	73,099,402	
claimed as a dependent,	44	Tax (see page 36). Check if any tax is from: a Form(s) 8814 b Form 4972.	44 45	2,268,585	
see page 34.	45	Alternative minimum tax (see page 39). Attach Form 6251	46	73,120,494	
All others:	46	Add lines 44 and 45	70	53a F8396= 32,901	
Single or Married filing	47	1 5 5 142 710		53b F8839= 63,287 53c F5695= 139,624	
separately,	48	10 A2 FG2		54a F3800= 153,569	
\$5,450	49	Credit for the elderly of the disabled. Attach Schedule 11.		54b F8801= 230,154 54c other= 3,841	
Married filing jointly or	50 51	Education credits. Attach Form 6003		54c AMV= 22,879	
Qualifying	52	Thetheries savings contributions credit. Attach Form 6000		54c F8835= 0	
widow(er), \$10,900	53	Credits from Form: a 8396 b 8839 c 5695 . 53			
Head of	54	Other credits from Form: a 3800 b 8801 c 54			
household, \$8,000	55	Add lines 47 through 54. These are your total credits	55	32,084,791	
\$8,000	56	Subtract line 55 from line 46. If line 55 is more than line 46, enter -0	56	63,381,520	
Othern	57	Self-employment tax. Attach Schedule SE	57	10,271,579	
Other	58	Unreported social security and Medicare tax from Form: a 4137 b 8919	58	a= 128,172 b=	49,583
Taxes	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	4,330,461	
	60	Additional taxes: a AEIC payments b Household employment taxes. Attach Schedule H	60	a= 114,680 b=	86,235
	61	Add lines 56 through 60. This is your total tax Recapture Tax = 10.562. Other Taxes = 582.655 ▶	61	68,811,022	
Payments	62	Federal income tax withheld from Forms W-2 and 1099 62 86,286,060			
	63	2008 estimated tax payments and amount applied from 2007 return 63 5,874,774			
If you have a	64a	Earned income credit (EIC)			
qualifying child, attach	b	Nontaxable combat pay election 64b 7,582			
Schedule EIC.	65	Excess social security and tier 1 RRTA tax withheld (see page 61) 65 977,446 Additional child tax credit. Attach Form 8812 66 14,779,488			
	66	Additional office tax ordate. Attach Ferri Go 12		68a F2439= 42.78	 86
	67	Authorite pade with request for extension to the (see page 61)		68b F4136= 193,7	1
	68	Cledits itoli 1 0111. a 24439 b 4150 c 5001 d 5000		68c F8801= 168,	1
	69 70	First-time homebuyer credit. Attach Form 5405		68d F8885= 1,659	•
	71	Add lines 62 through 70. These are your total payments	71	92,017,477	
Refund	72	If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid	72	82,085,685	
Direct deposit?	73a	Amount of line 72 you want refunded to you. If Form 8888 is attached, check here ▶	73a	80,578,437	
See page 63	▶ b	Routing number Savings			
and fill in 73b, 73c, and 73d,	▶ d	Account number			
or Form 8888.	74	Amount of line 72 you want applied to your 2009 estimated tax 74 2,503,022			
Amount	75	Amount you owe. Subtract line 71 from line 61. For details on how to pay, see page 65 ▶	75	10.833.794	
You Owe	76	Estimated tax penalty (see page 65)	1	ala da Callanda	
Third Party		you want to allow another person to discuss this return with the IRS (see page 66)? Yes. (ete the following.	∐ NO
Designee	Des nar	signee's Phone Personal identific no. ▶ () number (PIN)	ation		
Sign	Und	der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and			
Here		ef, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of whether than taxpayer is based on all information of whether the contractions of the contraction of the			age.
Joint return?	You	ur signature Date Your occupation	Dayt	ime phone number	
See page 15.	_		()	
Keep a copy for your records.	Spo	buse's signature. If a joint return, both must sign. Date Spouse's occupation			
Paid		parer's 59,706,911 Date Check if	Prep	arer's SSN or PTIN	
Preparer's		self-employed	1		
Use Only	VOL	n's name (or EIN rissi fself-employed), rissi fself-employed), rissis and ZIP code Phone no.	()	

Form

1040A 2008 U.S. Individual Income Tax Return IRS Use Only-Do not write or staple in this space. Your first name and initial Last name OMB No. 1545-0074 Label Your social security number (See page 17.) Total Forms Filed = 36,280,305 :36,280,305 A B E L If a joint return, spouse's first name and initial Last name Spouse's social security number Use the Total Forms Filed Electronically = 28,761,499 10,849,235 IRS label. Н Home address (number and street). If you have a P.O. box, see page 17. Apt. no. You must enter Ε Otherwise, your SSN(s) above. R please print E City, town or post office, state, and ZIP code. If you have a foreign address, see page 17. or type. Checking a how below will not Single = 13,289,284 Joint = 10,001,847Y = *1,074,742 Y = **885,385 **Presidential** Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 17) ☐ You ■ Spouse Filina ^{13,289,284} 1 12,121,024 4 Single Head of household (with qualifying person). (See page 18.) status 10,001,847 2 If the qualifying person is a child but not your dependent. Married filing jointly (even if only one had income) enter this child's name here. 847,388 **3** Married filing separately. Enter spouse's SSN above and Check only one box. 20,762 **5** Qualifying widow(er) with dependent child (see page 19) full name here. **Exemptions** 6a ☐ Yourself. If someone can claim you as a dependent, do not check checked on 45,469,853 = 35,459,988box 6a. 6a and 6b **b** Spouse = 10,010,868 No. of children on 6c who: Returns =16,776,268 (4) √if qualifying c Dependents: (3) Dependent's • lived with Exem. = 28,315,185 (2) Dependent's social child for child relationship to tax credit (see security number (1) First name Last name you page 20) If more than six did not live CHILDREN AT HOME 16,776,268 14,987,749 28,315,185 dependents, with you due to divorce or separation Returns = 190,668 see page 20. CHILDREN AWAY FROM HOME 8,536,430 190,668 240.808 (see page 21) 1,102,616 2,846,912 **PARENTS** 1,339,144 Exem. = 240.808OTHER DEPENDENTS 3,625,628 5.618.708 903.688 Dependents on 6c not entered above TOTAL DEPENDENTS 19,725,737 35,513,845 Total Returns = See 6a Exem. = 80,983,698 Add numbers on lines above ▶ **d** Total number of exemptions claimed. Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2. 7 31,940,490 Attach Form(s) W-2 8a Taxable interest. Attach Schedule 1 if required. 9,348,128 8a here. Also b Tax-exempt interest. Do not include on line 8a. 8b attach 180,089 Form(s) Ordinary dividends, Attach Schedule 1 if required. 9a 3,034,248 1099-R if tax **b** Qualified dividends (see page 24). 9b 2,260,915 was withheld. 645.402 10 Capital gain distributions (see page 24). 10 If you did not **11a** IRA 11b Taxable amount get a W-2, see 1,881,561 1,787,780 distributions. (see page 24). 11a 11b page 23. 12a Pensions and Taxable amount Enclose, but do 5,638,877 5,301,026 annuities. 12a (see page 25). 12b not attach, any Other Income = 589.876 payment. 2,834,992 13 Unemployment compensation and Alaska Permanent Fund dividends 13 14a Social security 14b Taxable amount 6,695,031 2,742,608 benefits. 14a (see page 27). 14b 35,926,209 15 Add lines 7 through 14b (far right column). This is your total income. **1**5 **Adjusted** 16 Educator expenses (see page 29). 16 678,023 gross 17 IRA deduction (see page 29). 432,434 17 income 18 Student loan interest deduction (see page 31) 18 3.099.050 19 Tuition and fees deduction. Attach Form 8917. 19 4.822.406 20 Add lines 16 through 19. These are your total adjustments. 20 21 Subtract line 20 from line 15. This is your adjusted gross income. 36.280.305

Form 1040A	(2008)	NUMBER OF RETURNS FILED FOR SEL	LECTED LINES			Page 2
Tax,	22	Enter the amount from line 21 (adjusted gross income).		2	2	
-	23a	Check A You were born before January 2, 1944, C Blind Total		$\overline{\square}_{\wedge}$	= 5,211,827 B=	= 1,767,285
credits,		if: $\overline{\mathbb{B}}$ Spouse was born before January 2, 1944, $\overline{\mathbb{D}}$ Blind \int chec	cked ► 23a			= 1,767,265 = 21,462
and	b	If you are married filing separately and your spouse ite	emizes	0	- 100,505	21,102
payments		deductions, see page 32 and check here Boxes checked = 1,			Additonal Stand. D	ed.= 5,251,162
Standard	С	Check if standard deduction includes real estate taxes (see page 3	(2) > 23c		Total Stand. Ded.	= 35,879,499
Deduction for—	24	Enter your standard deduction (see left margin).	,	2	4 35,879,499)
People who	25	Subtract line 24 from line 22. If line 24 is more than line 22	, enter -0	2		
checked any	26	If line 22 is over \$119,975, or you provided housing to a M				
box on line 23a, 23b, or		displaced individual, see page 32. Otherwise, multiply \$3,50		ıl		
23c or who		number of exemptions claimed on line 6d.	,	2	6 35,459,988	3
can be claimed as a	27	Subtract line 26 from line 25. If line 26 is more than line 25	enter -0-			
dependent,		This is your taxable income .	, 0.1.0.	> 2	7 25,237,447	7
see page 32.	28	Tax, including any alternative minimum tax (see page 33).		2		
All others:	29	Credit for child and dependent care expenses.		_	20,120,201	<u> </u>
Single or		Attach Schedule 2. 29	1,876,479			
Married filing separately,	30	Credit for the elderly or the disabled. Attach	1,070,170	_		
\$5,450		Schedule 3. 30	49,754			
Married filing	31	Education credits. Attach Form 8863. 31	2,971,100	_		
jointly or Qualifying	32	Retirement savings contributions credit. Attach Form 8880. 32	9,284,444			
widow(er),	33	Child tax credit (see page 37). Attach	0,201,111	_		
\$10,900	00	Form 8901 if required.	3,242,873			
Head of household,	34	Add lines 29 through 33. These are your total credits.	0,212,070	3	4 14,185,993	s
\$8,000	35	Subtract line 34 from line 28. If line 34 is more than line 28, er	nter -0-	3		
	36	Advance earned income credit payments from Form(s) W-2		3		
	37	Add lines 35 and 36. This is your total tax.	.,	▶ 3)
	38	Federal income tax withheld from Forms W-2 and 1099. 38	33,055,751		10,001,200	<u>, </u>
	39	2008 estimated tax payments and amount				
If you have)	applied from 2007 return.	507,697			
a qualifying	40a	Earned income credit (EIC). 40a	13,109,850			
child, attach Schedule	b	Nontaxable combat pay election. 40b 8,041	.,,			
EIC.	41	Additional child tax credit. Attach Form 8812. 41	10,272,114	Fx	cess FICA withh	eld = 7 060
	42	Recovery rebate credit (see worksheet on pages 53 and 54). 42	8,896,508		Extension reque	
	43	Add lines 38, 39, 40a, 41, and 42. These are your total pay	ments.	▶ 43		1
Refund	44	If line 43 is more than line 37, subtract line 37 from line 43.				
neiuna		This is the amount you overpaid.		44	4 32,239,02	9
Direct	45a	Amount of line 44 you want refunded to you. If Form 8888 is attached	ed, check here	►	5a 32,094,19	7
deposit? See page 55	▶ b	Routing				
and fill in		number	Savings			
45b, 45c,	▶ d	Account				
and 45d or Form 8888.		number				
	46	Amount of line 44 you want applied to your				
		2009 estimated tax. 46	187,845			1
Amount	47	Amount you owe. Subtract line 43 from line 37. For details	s on how			
you owe		to pay, see page 56.		▶ 47	7 2,812,138	
	48	Estimated tax penalty (see page 57). 48	508,337			
Third party	, [To you want to allow another person to discuss this return with the IRS (see	e page 57)? 🔲 ነ	res. Cor	nplete the followin	ıg. No
designee		lesignee's Phone	Person	al identifi	cation	
		ame ▶ no. ▶ ()	numbe			
Sign	k	Inder penalties of perjury, I declare that I have examined this return and accompanying nowledge and belief, they are true, correct, and accurately list all amounts and sources or	g schedules and stat of income I received	tements, a during the	and to the best of my e tax year. Declaration	/ 1
here	C	f preparer (other than the taxpayer) is based on all information of which the preparer h	has any knowledge.			
Joint return?	\ '	our signature Date Your occupa	ation		Daytime phone nu	mber
See page 17. Keep a copy	_				()	
for your	5	pouse's signature. If a joint return, both must sign. Date Spouse's occ	cupation			
records.	7			Ι.		-14.1
Paid		reparer's 19,179,093	Check if		Preparer's SSN or PT	IIN
preparer's	_	9	self-employed	1 L		
use only		irm's name (or ours if self-employed),	EIN		1	
	á	ddress, and ZIP code	Phone	no. ()	

Form		Department of the Treasury—Internal Revenue Income Tax Return for S	ingle and	BER OF RETURNS	S FILED FOR SI	ELEC.	TED LINES	
1040EZ		Joint Filers With No Dep	endents (99)	2008			OMB No. 154	15-0074
Label	_	Your first name and initial	Last name Total Forms File	ed = 21,852,270		Your	social security num	
(See page 9.) Use the	A B E	If a joint return, spouse's first name and initial	Last name			Spou	use's social security 959,51	
IRS label. Otherwise,	L H E	Home address (number and street). If you have	a P.O. box, see page 9.		Apt. no.		You must enter your SSN(s) above	e. A
please print or type. Presidential	R E	City, town or post office, state, and ZIP code. It Single = 20,892,752	f you have a foreign addre Joint = 959,5			chang	king a box below v ge your tax or refu	nd.
Election Campaign (page 9)		Check here if you, or your spouse if	a joint return, want	\$3 to go to this fur			962,061 $Y = ** 98$ You S_1	3,248 pouse
Income		1 Wages, salaries, and tips. This shoul Attach your Form(s) W-2.	d be shown in box 1	of your Form(s) V	V-2.	1	21,621,410	
Attach Form(s) W-2		2 Taxable interest. If the total is over	\$1,500, you cannot u			2	3,060,117	
here. Enclose, but	_	3 Unemployment compensation and A			age 11).	3	1,323,509	
do not attach, any payment.	_	4 Add lines 1, 2, and 3. This is your a	adjusted gross incon	ne.	1,796,147	4	21,852,270	
, ,		5 If someone can claim you (or your the applicable box(es) below and en	ter the amount from	the worksheet on b				
		☐ You ☐ Spouse You If no one can claim you (or your spous \$17,900 if married filing jointly. S	u boxes checked = 6 ouse if a joint return) ee back for explanati	, enter \$8,950 if s	ingle; ns = 16,505,85	8 5	21,796,147	
		6 Subtract line 5 from line 4. If line 5 This is your taxable income.	is larger than line 4,	enter -0	•	6	14,401,671	
Payments		7 Federal income tax withheld from be	ox 2 of your Form(s)	W-2.		7	21,153,780	
and tax	_	8a Earned income credit (EIC) (see p	page 12).			8a	2,288,012	
ana tax	_	b Nontaxable combat pay election.9 Recovery rebate credit (see workshe	et on pages 17 and 1	8b 1,002 8).		9	4,996,365	
	10	Add lines 7, 8a, and 9. These are yo	our total payments.		009 004 ►	10	21,453,706	
	1	1 Tax. Use the amount on line 6 above 28–36 of the booklet. Then, enter the			ages	11	14,394,002	
Refund Have it directly	1	If line 10 is larger than line 11, subtout If Form 8888 is attached, check here		e 10. This is your	refund.	12a	20,197,480	
deposited! See page 18 and fill in 12b, 12c,	•	b Routing number	▶ c	Type: Checking	g Savings			
and 12d or Form 8888.	•	d Account number						
Amount you owe	1.	If line 11 is larger than line 10, subtr the amount you owe. For details on			•	13	1,328,600	
Third party	D	o you want to allow another person to di	scuss this return with	the IRS (see page	20)? Yes.	. Com	plete the following	
designee	na	esignee's me	Phone no. ► ()	Personal iden number (PIN)		>	
Sign here	or	nder penalties of perjury, I declare that I have courately lists all amounts and sources of income all information of which the preparer has any	ne I received during the ta knowledge.	ax year. Declaration of		an the	taxpayer) is based	
Joint return? See page 6.	Y	our signature	Date	Your occupation			Daytime phone numb)ei
Keep a copy for your records.	S	pouse's signature. If a joint return, both must s	sign. Date	Spouse's occupation	on			
Paid preparer's		reparer's 7,750,173			Check if self-employed	Pro	eparer's SSN or PTIN	ı
use only	yc	rm's name (or ours if self-employed), ddress, and ZIP code			EIN Phone no.	1)	
						'	,	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 37.

2008 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Schedule 1 (Form 1040A)

Name(s) shown on Form 1040A

Department of the Treasury-Internal Revenue Service

Interest and Ordinary Dividends for Form 1040A Filers

2008

OMB No. 1545-0074

Your social security number

	Total Schedules Filed = 2,541,129			
Part I	Note. If you received a Form 1099-INT, Form 1099-OID, or substitute brokerage firm, enter the firm's name and the total interest sho			
(See back of schedule and the instructions	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 o schedule and list this interest first. Also, show that buyer's social security number and address.	f	Amount	
for Form		1	7	Τ
1040A,		ı		+
line 8a.)				+
				+
				-
	2 Add the amounts on line 1.	2	2,449,393	
	3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815.	3		
	4 Subtract line 3 from line 2. Enter the result here and on Form 1040A,			
	line 8a.	4		
Part II	Note. If you received a Form 1099-DIV or substitute statement from a enter the firm's name and the ordinary dividends shown on tha		age firm,	
Ordinary	5 List name of payer.		Amount	
dividends		5		
(See back				
of schedule				
and the				
instructions for Form				
1040A,				
line 9a.)				
	6 Add the amounts on line 5. Enter the total here and on Form 1040A,			
	line 9a.	6	971,809	

Cat. No. 12075R

Schedule 2 (Form 1040A) Department of the Treasury-Internal Revenue Service

Child and Dependent Care

NUMBER OF RETURNS FILED FOR SELECTED LINES

Expenses for Form 1040A Filers 2008 OMB No. 1545-0074 Your social security number Name(s) shown on Form 1040A Total Schedules Filed = 2.053.912 (a) Care provider's (b) Address (number, street, apt. no., (c) Identifying (d) Amount paid Part I city, state, and ZIP code) number (SSN or EIN) (see instructions) name 1 Persons or organizations who provided the care 2,053,912 (If you have more than two care providers, see the instructions.) You must complete this - No ----Complete only Part II below. Did you receive part. dependent care benefits? Complete Part III on the back next. Caution. If the care was provided in your home, you may owe employment taxes. If you do, you must use Form 1040. See Schedule H and its instructions for details. Information about your qualifying person(s). If you have more than two qualifying persons, see Part II the instructions. (c) Qualified expenses Credit for child (a) Qualifying person's name (b) Qualifying person's social you incurred and paid and dependent security number in 2008 for the person First Last care expenses listed in column (a) 2,043,235 540,255 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 2,028,188 4 Enter your earned income. See the instructions. 4 2,065,280 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. 5 565,786 6 Enter the smallest of line 3, 4, or 5. 6 2,028,188 Enter the amount from Form 1040A, line 22. 8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7. If line 7 is: If line 7 is: **Decimal But not** Decimal **But not** Over Over amount is amount is over over \$0-15,000 .35 \$29,000—31,000 .27 15,000—17,000 .34 31,000-33,000 .26 17.000—19.000 .33 33,000-35,000 .25 19,000-21,000 .32 35,000-37,000 .24 .23 21,000-23,000 .31 37,000—39,000 .22 23,000-25,000 .30 39,000—41,000 25,000-27,000 .29 41,000-43,000 .21 27,000-29,000 43,000-No limit 8 .28 Multiply line 6 by the decimal amount on line 8. If you paid 2007 current vr. - 2,028,188 expenses in 2008, see the instructions. 9 prior year -0 **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- 1,876,479

Schedule 2 (Form 1040	NUMBER OF RETURNS FILED FOR SELECTED LINES		,	Page 2	
Part III Dependent care benefits	12	Enter the total amount of dependent care benefits you received for 2008. This amount should be shown in box 10 of your Form(s) W-2. Do not include amounts that were reported to you as wages in box 1 of Form(s) W-2.	12	89,905	
	13	Enter the amount, if any, you carried over from 2007 and used in 2008 during the grace period. See the instructions.	13		
	14	Enter the amount, if any, you forfeited or carried forward to 2009. See the instructions.	14 ()
	15	Combine lines 12 through 14. See the instructions.	15		
	16	Enter the total amount of qualified expenses incurred in 2008 for the care of the qualifying person(s). 16 83,897	_		
	17	Enter the smaller of line 15 or 16.	_		
	18	Enter your earned income. See the instructions. 18 2,065,280	_		
	19	 Enter the amount shown below that applies to you. If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). If married filing separately, see the 			
		 instructions for the amount to enter. All others, enter the amount from line 18. 19 565,786 			
	20	Enter the smallest of line 17, 18, or 19.	_		
		 Excluded benefits. Enter here the smaller of the following: The amount from line 20, or \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19). 	21	72,204	
	22	Taxable benefits. 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	20,706	
		To claim the child and dependent care credit, complete lines 23 through 27 below.			
	23	Enter \$3,000 (\$6,000 if two or more qualifying persons).	23		
	24	Enter the amount from line 21.	24	72,204	
	25	Subtract line 24 from line 23. If zero or less, stop. You cannot take the credit. Exception. If you paid 2007 expenses in 2008, see the instructions for line 9.	25		
	26	Complete line 2 on the front of this schedule. Do not include in			

column (c) any benefits shown on line 21 above. Then, add the

27 Enter the smaller of line 25 or 26. Also, enter this amount on line 3

on the front of this schedule and complete lines 4 through 11.

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

2,028,188

26

27

Schedule 3 (Form 1040A)

Credit for the Elderly or the Disabled

NUMBER OF RETURNS FILED FOR SELECTED LINES

for Form 1040A Filers

	Varia assist assistantia
008	OMB No. 1545-0074

lame(s) shown on Form 1040A	Your social security number
Total Schedules Filed = 71,388	

You may be able to take this credit and reduce your tax if by the end of 2008:

- 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 2008: Check only one box: Check the Single, box for vour Head of household, or filing status Qualifying widow(er) 2 You were under 65 and you retired on permanent and age and total disability \ldots 2 \square 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 7 One spouse was 65 or older, and the other spouse was under 65 and **not** retired on permanent and 8 You were 65 or older and you lived apart from your spouse for all of 2008 8 Married filing 9 You were under 65, you retired on permanent and separately total disability, and you lived apart from your spouse for all of 2008 9 📙 Skip Part II and complete Part III on the back. Did you check box 1, 3, 7, or 8? No — Complete Parts II and III. If:

Part II Statement of permanent and total disability

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

- 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement, and
- 2 Due to your continued disabled condition, you were unable to engage in any
 - If you checked this box, you do not have to get another statement for 2008.
 - 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.

Schedule 3 (Form 1040A) 2008

NUMBER OF RETURNS FILED FOR SELECTED LINES

Part III
Figure your
credit

10	If you checked (in Part I):	Enter:
	Box 1, 2, 4, or 7	\$5,000
	Box 3, 5, or 6	\$7,500
	Box 8 or 9	\$3.750 10

Did you check box 2, 4, 5, 6,	Yes ── You must complete line 11.
or 9 in Part I?	— No — Enter the amount from line 10
	on line 12 and go to line 13

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

	For more details on what to include on line 11, see the instructions.	11	6,765	
12	If you completed line 11, enter the smaller of line 10 or line 11; all			
	others, enter the amount from line 10.	12	71,388	

- 13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2008.
 - a Nontaxable part of social security benefits

Nontaxable part of railroad retirement benefits treated as social security (see the instructions). 13a 13,944

b Nontaxable veterans' pensions

15

Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see the instructions).

13b 3,238

13,944

c Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c. 13c

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

 If you checked (in Part I):
 Enter:

 Box 1 or 2
 \$7,500

 Box 3, 4, 5, 6, or 7
 \$10,000

 Box 8 or 9
 \$5,000

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

 57 695

 16
 Subtract line 15 from line 14. If zero or less, enter -0-.
 16
 57,695

 17
 Enter one-half of line 16.
 17
 57,695

 18
 Add lines 13c and 17.

18 Add lines 13c and 17.

19 Subtract line 18 from line 12. If zero or less, stop; you cannot take the credit. Otherwise, go to line 20.

20 Multiply line 19 by 15% (.15).

20 Enter the amount from Form 1040A, line 28, minus any amount on Form 1040A, line 29.

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

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

22 49,754 Schedule 3 (Form 1040A) 2008

Page 2

SCHEDULES A&B (Form 1040)

Department of the Treasury Internal Revenue Service NUMBER OF RETURNS FILED FOR SELECTED LINES

Schedule A—Itemized Deductions

(Schedule B is on back)

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

OMB No. 1545-0074

Attachment Sequence No. **07**

Name(s) shown on Form 1040 Your social security number Total Schedules Filed = 48,840,259 Medical **Caution.** Do not include expenses reimbursed or paid by others. 10,155,306 1 and 1 Medical and dental expenses (see page A-1). Enter amount from Form 1040, line 38 Dental 2 Multiply line 2 by 7.5% (.075) 10.152.333 **Expenses** 3 3 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-. 10,155,306 Taxes You State and local (check only one box): Income Tax = 35,402,974 Paid 46,447,827 a Income taxes. or **b** General sales taxes General Sales Tax = 11,044,853 (See 41.643.497 page A-2.) 6 Real estate taxes (see page A-5) 20,951,688 7 Personal property taxes 7 Other taxes. List type and amount ▶ 2,829,321 47,836,465 9 Add lines 5 through 8 9 38,272,160 10 Interest Home mortgage interest and points reported to you on Form 1098 10 You Paid Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-6 and show that person's name, identifying no., and address ▶ page A-5.) 11 1,070,285 Note. Personal Points not reported to you on Form 1098. See page A-6 interest is 12 2,494,473 not 2,664,681 13 deductible. 13 Qualified mortgage insurance premiums (see page A-6) 336,217 Investment interest. Attach Form 4952 if required. (See 1,731,536 14 Add lines 10 through 14 15 39.199.760 15 Gifts to Gifts by cash or check. If you made any gift of \$250 or 36,217,970 Charity 16 more, see page A-7 If you made a Other than by cash or check. If any gift of \$250 or more, gift and got a 17 23,027,465 see page A-8. You must attach Form 8283 if over \$500 benefit for it, 439,233 18 18 Carryover from prior year . . . see page A-7. Capital Gains Deduction Limitation = 31.555 39.250.369 Add lines 16 through 18. 19 19 Casualty and 336,746 Theft Losses 20 Casualty or theft loss(es). Attach Form 4684. (See page A-8.) 20 Job Expenses 21 Unreimbursed employee expenses—job travel, union dues, job and Certain education, etc. Attach Form 2106 or 2106-EZ if required. (See page 21 15,790,907 Miscellaneous A-9.) ▶ 22,822,458 22 Deductions Other expenses—investment, safe deposit box, etc. List type and page A-9.) amount 9,615,230 23 29,592,695 24 24 Add lines 21 through 23 . . Enter amount from Form 1040, line 38 25 29,591,494 Multiply line 25 by 2% (.02) 26 12,436,636 27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-27 Other Other—from list on page A-10. List type and amount ▶ Miscellaneous Gambling Loss Deduction = 1,033,797 Other Than Gambling Ded = 610,275 Property Income, Casualty & Theft Deduction = 19,204 **Deductions** 28 1,641,535 Total Is Form 1040, line 38, over \$159,950 (over \$79,975 if married filing separately)? Itemized ■ No. Your deduction is not limited. Add the amounts in the far right column for 48,167,223 29 **Deductions** lines 4 through 28. Also, enter this amount on Form 1040, line 40. 6,783,275 = Yes. Your deduction may be limited. See page A-10 for the amount to enter. If you elect to itemize deductions even though they are less than your standard

Schedules A&B (Form 1040) 2008

NUMBER OF RETURNS FILED FOR SELECTED LINES

Page 2 OMB No. 1545-0074 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 = 25,551,356

		Schedule B-Interest and Ordinary Dividends		Attac Sequ	hment ence N	o. 08
Part I Interest	1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address ▶		Amo	ount	
(See page B-1 and the instructions for Form 1040, line 8a.)		Of the total schedules filed, the component parts are as follows: F1040 = 23,010,227 F1040A = 2,541,129	1			
Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter		The component parts of line 2 are as follows: F1040 = 21,990,996 F1040A = 2,449,393				
the total interest shown on that	2	Add the amounts on line 1	2	24,440,3	89	
form.	3 4	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3 4	27,879		
		ote. If line 4 is over \$1,500, you must complete Part III. List name of payer ▶	-	Amo	ount	
Part II Ordinary Dividends (See page B-1 and the instructions for Form 1040,						
Note. If you			_			
received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter			5			
the ordinary dividends shown on that form.	6	The component parts of line 6 are as follows: F1040 = 16,551,658 F1040A = 971,809 Add the amounts on line 5. Enter the total here and on Form 1040, line 9a .	6	17,523,4	167	
		ote. If line 6 is over \$1,500, you must complete Part III.				
Part III Foreign Accounts and Trusts	a for	must complete this part if you (a) had over \$1,500 of taxable interest or ordinary divider reign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a At any time during 2008, did you have an interest in or a signature or other authority account in a foreign country, such as a bank account, securities account, or other fin See page B-2 for exceptions and filing requirements for Form TD F 90-22.1.	a fore over ancia	ign trust. a financial	Yes	No
(See page B-2.)	b 8	olf "Yes," enter the name of the foreign country ▶ During 2008, did you receive a distribution from, or were you the grantor of, or	trans			

SCHEDULE C (Form 1040)

Name of proprietor

NUMBER OF RETURNS FILED FOR SELECTED LINES

Profit or Loss From Business

(Sole Proprietorship)

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

Attachment Sequence No. **09**

Department of the Treasury Internal Revenue Service (99) ▶ Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.

Social security number (SSN) Total Schedules Filed = 25.204.721 Includes 4,356,802 Schedule C-EZ's Principal business or profession, including product or service (see page C-3 of the instructions) B Enter code from pages C-9, 10, & 11 **22,614,55** C Business name. If no separate business name, leave blank. D Employer ID number (EIN), if any 3,247,288 Business address (including suite or room no.) ▶ City, town or post office, state, and ZIP code (3) ☐ Other (specify) ► Accounting method = 23,873,614 Mat. Part. = 18,380,919 Accounting method: (1) L Cash (2) Accrual G Did you "materially participate" in the operation of this business during 2008? If "No," see page C-4 for limit on losses ☐ Yes ☐ No If you started or acquired this business during 2008, check here Boxes checked = 1,726,371 ▶ □ Income Gross receipts or sales. Caution. See page C-4 and check the box if: • This income was reported to you on Form W-2 and the "Statutory employee" box Boxes checked = 82,111 on that form was checked, or 21.461.728 1 You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax. Also see page C-4 for limit on losses. 672.723 2 2 Returns and allowances . 21.469.866 3 Subtract line 2 from line 1 3 4,411,192 4 4 Cost of goods sold (from line 42 on page 2) 21,510,272 5 1.129.239 6 Other income, including federal and state gasoline or fuel tax credit or refund (see page C-4). 6 Gross income. Add lines 5 and 6 21,727,102 7 7 **Expenses.** Enter expenses for business use of your home only on line 30. Part II 5,786,236 7.432.631 8 18 8 Advertising 18 Office expense 144,948 19 Car and truck expenses (see 9 19 Pension and profit-sharing plans 11,668,860 9 page C-5) 20 Rent or lease (see page C-6): 1.904.988 1,003,140 10 20a Commissions and fees a Vehicles, machinery, and equipment . 3.013.476 1,971,678 20b Contract labor (see page C-5) **b** Other business property . . . 11 83,019 4,496,961 12 21 12 Depletion 21 Repairs and maintenance . 9,100,565 22 22 Supplies (not included in Part III) . 13 Depreciation and section 179 6,211,812 23 Taxes and licenses . . . 23 expense deduction (not 24 Travel, meals, and entertainment: included in Part III) (see page 4,270,994 6,597,674 13 24a **a** Travel C-5) Employee benefit programs **b** Deductible meals and 6,127,099 280.368 14 24b (other than on line 19) . entertainment (see page C-7) 5,753,083 8,332,329 15 25 15 Insurance (other than health) . **25** Utilities 1,240,583 26 Interest: 26 Wages (less employment credits) . 650,758 16a a Mortgage (paid to banks, etc.) 27 Other expenses (from line 48 on 11,997,953 1,796,319 27 Other page 2) 17 Legal and professional 7,458,793 17 19.244.522 28 Total expenses before expenses for business use of home. Add lines 8 through 27 . . . 28 22,397,027 29 Tentative profit or (loss). Subtract line 28 from line 7 29 3,393,080 30 30 Expenses for business use of your home. Attach Form 8829 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, 22,111,687 31 line 13 (if you checked the box on line 1, see page C-7). Estates and trusts, enter on Form 1041, nondeductible loss (+)/suspended loss carryover (-) = 98,265 • If a loss, you **must** go to line 32. If you have a loss, check the box that describes your investment in this activity (see page C-8). At risk = 5.877.374• If you checked 32a, enter the loss on both Form 1040, line 12, and Schedule SE, line 2, or on **32a** All investment is at risk. Form 1040NR, line 13 (if you checked the box on line 1, see the line 31 instructions on page C-7). **32b** Some investment is not Estates and trusts, enter on Form 1041, line 3. at risk.

• If you checked 32b, you must attach Form 6198. Your loss may be limited.

Schedule C (Form 1040) 2008

8 NUMBER OF RETURNS FILED FOR SELECTED LINES

Pa	rt III	Cost of Goods	s Sold (see page	C-8)				
33	Method value cl	(s) used to osing inventory:	a Cost	b Lower of cost or market	С	☐ Oth	er (attach explana	ation)
34		ere any change in de " attach explanation		costs, or valuations between opening and o	closing inve	entory?	. 🗌 Yes	☐ No
35	Invento	ry at beginning of ye	ear. If different from la	ast year's closing inventory, attach explanati	ion	35	1,413,759	
36	Purchas	ses less cost of item	ns withdrawn for perso	onal use		36	2,490,814	
37	Cost of	labor. Do not includ	de any amounts paid t	to yourself		37	635,062	
38	Materia	Is and supplies				38	1,824,045	
39	Other c	osts				39	980,647	
40	Add line	es 35 through 39				40		
41	Invento	ry at end of year				41	1,465,842	
42	0	t and a sold Cooking		10. Enter the result here and on page 1, line	4	42		
Pa	rt IV	line 9 and are		Complete this part only if you are ile Form 4562 for this business. Se Form 4562.				
43	When d	lid you place your v	ehicle in service for bu	usiness purposes? (month, day, year)	/	/		
44	Of the t	otal number of miles	s you drove your vehic	cle during 2008, enter the number of miles y	ou used yo	our vehi	cle for:	
а	Busines	ss	b Commu	uting (see instructions)	c Oth	er		
45	Was yo	ur vehicle available	for personal use durin	ng off-duty hours?			. 🗌 Yes	☐ No
46	Do you	(or your spouse) ha	ve another vehicle av	railable for personal use?			. 🗌 Yes	☐ No
47a	Do you	have evidence to si	upport your deduction	1?			. 🗌 Yes	☐ No
b	If "Yes,"	" is the evidence wr	ritten?	siness expenses not included on lin			. 🗌 Yes	☐ No
Pa	rt V	Other Expense	es. List below bus	siness expenses not included on lin	es 8-26	or line	30.	
48	Total o	ther expenses. Ent	er here and on page 1	1, line 27		48		

Page 2

SCHEDULE C-EZ (Form 1040)

Net Profit From Business

(Sole Proprietorship)

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

OMB No. 1545-0074

2008
Attachment
Sequence No. 09A

Name of proprietor

Department of the Treasury Internal Revenue Service (99

Sequence No. U

Social security number (SSN)

	1018	ai Forms Filed = 4,356,802 Data is tat	bulated with the Sched	iule C s	1		
Pai	rt I General In	nformation					
Scho Inste Sch	May Use edule C-EZ ead of edule C / 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, qualified joint venture, or statutory employee. 	And You:		uired to file on and Amo ss. See the le C, line 1 out if you luct expens se of your e prior yea	e Form 4562, ortization, for e instructions 3, on page must file. ses for home. r unallowed	
Α	Principal business or	profession, including product or service			B Enter code	e from pages C-9,	10, & 11
С	Business name. If no	separate business name, leave blank.			D Employe	r ID number (E	IN), if any
E	Business address (inc	cluding suite or room no.). Address not requ	uired if same as on page	e 1 of your tax ret	urn.		
	City, town or post off	fice, state, and ZIP code					
Pai	rt II Figure You	ur Net Profit					
1	the box if: This income was re on that form was che You are a member	eported to you on Form W-2 and the "Statuto cocked, or of a qualified joint venture reporting only o self-employment tax.	ory employee" box	4 and check	1		
2	Total expenses (se	ee instructions on page 2). If more thar	າ \$5,000, you must ພະ	se Schedule C	2		
3	both Form 1040, line the box on line 1,	ct line 2 from line 1. If less than zero, ne 12, and Schedule SE, line 2, or on F do not report the amount from line 3 rm 1041, line 3	orm 1040NR, line 13. on Schedule SE, line	(If you checked 2.) Estates and	t b		
Pai	rt III Informatio	on on Your Vehicle. Complete this p	art only if you are c	laiming car or	truck ex	penses on	line 2.
4	When did you plac	e your vehicle in service for business p	ourposes? (month, da	y, year) ▶	/		
5	Of the total numbe	er of miles you drove your vehicle during	g 2008, enter the nun	nber of miles yo	ou used y	our vehicle	for:
а	Business	b Commuting (see instr	ructions)	c Other			
6	Was your vehicle a	available for personal use during off-dut	y hours?			. ☐ Yes	□ No
7	Do you (or your sp	ouse) have another vehicle available fo	r personal use?			. ☐ Yes	□ No
8a	Do you have evide	nce to support your deduction?				. □ Yes	□ No

b If "Yes," is the evidence written?

☐ Yes ☐ No

SCHEDULE D (Form 1040)

NUMBER OF RETURNS FILED FOR SELECTED LINES **Capital Gains and Losses**

O or Form 10/0ND See Instructions for Schoolule D (Form 10/0)

► 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

2008
Attachment
Sequence No. 12

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

Total Schedules filed = 21,230,432 Total Sales reported with Form 1099 = 16,835,222

Your social security number

Pa										
	rt I Short-Term Capital Gains a	nd Losses-	Assets	Helo	l One Year	or L	_ess			
	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date (Mo., day		(d) Sales pr (see page D- the instruction	7 of	(e) Cost or othe (see page D the instructi	-7 of	(f) Gain or (loss Subtract (e) from	
ı		(MO., day, yr.)			the metracite	1	the mande			
						i 		-		
_						! ! ! !		 	 	
								-		
						 		-	 	
								-		
_				1						
	Enter your short-term totals, if any, line 2			2					9,639,666	
	Total short-term sales price amounts	s. Add lines 1 a	and 2 in		10,038,541					
	column (d)			3	1.0,000,071	į				
	Short-term gain from Form 6252 and sh	•	, ,					4	502,592	
	Net short-term gain or (loss) from p Schedule(s) K-1		•		s, estates, a	nd t	rusts from	5	1,218,868	
	Short-term capital loss carryover. Enter	er the amount,	, if any,	from	-		-		(1,625,643	
	Carryover Worksheet on page D-7 of	the instruction	ns					6	(1,025,045	
	Net short-term capital gain or (loss).	Combine lines	s 1 throu	gh 6	in column (f)			7	11,039,585	
a	rt II Long-Term Capital Gains a	nd Losses—	Assets	Held	More Thai	n Or	ne Year Sh	ort Fer	m Non-Ded Loss	s =
	(a) Description of property	(b) Date	(c) Date	cold	(d) Sales pr	ice	(e) Cost or oth	1 ! -		
_	(Example: 100 sh. XYZ Co.)	acquired	(Mo., day		(see page D-	7 of	(see page D	-7 of	(f) Gain or (loss Subtract (e) from	
_	(Example: 100 sh. XYZ Co.)	(Mo., day, yr.)				7 of		-7 of	(i) Gaiii oi (ios:	
_	(Example: 100 sh. XYZ Co.)				(see page D-	7 of	(see page D	-7 of	(i) Gaiii oi (ios:	
_	(Example: 100 sh. XYZ Co.)				(see page D-	7 of	(see page D	-7 of	(i) Gaiii oi (ios:	
_	(Example: 100 sh. XYZ Co.)				(see page D-	7 of	(see page D	-7 of	(i) Gaiii oi (ios:	
_	(Example: 100 sh. XYZ Co.)				(see page D-	7 of	(see page D	-7 of	(i) Gaiii oi (ios:	
	(Example: 100 sh. XYZ Co.)				(see page D-	7 of	(see page D	-7 of	(i) Gaiii oi (ios:	
_	(Example: 100 sh. XYZ Co.)				(see page D-	7 of	(see page D	-7 of	(i) Gaiii oi (ios:	
	Enter your long-term totals, if any,	(Mo., day, yr.)	le D-1,	y, yr.)	(see page D-	7 of	(see page D	-7 of	Subtract (e) from	
		(Mo., day, yr.)	(Mo., day	9 9	(see page D- the instruction	7 of ons)	(see page D	-7 of	(i) Gaiii oi (ios:	
	Enter your long-term totals, if any, line 9	from Schedu Add lines 8 a	le D-1, and 9 in	9 10	(see page D-the instruction	7 of ons)	(see page D the instructi	-7 of	Subtract (e) from	
	Enter your long-term totals, if any, line 9	from Schedu	le D-1, and 9 in rms 2439	9 10 0 and	(see page D-the instruction) 13,818,447 6252; and lo	7 of ons)	(see page D the instruction of t	-7 of	Subtract (e) from	
	Enter your long-term totals, if any, line 9	from Schedu Add lines 8 a gain from For ratherships, S	le D-1, and 9 in rms 2439	9 10 0 and	13,818,447 6252; and lo	ng-te	(see page D the instruction of t	-7 of ons)	13,123,900 2,325,514	
	Enter your long-term totals, if any, line 9	from Schedu Add lines 8 a gain from For ratherships, S	le D-1, and 9 in rms 2439	9 10 0 and	13,818,447 6252; and lo	ng-te	(see page D the instruction of t	-7 of ons)	13,123,900 2,325,514 1,923,475	
	Enter your long-term totals, if any, line 9	from Schedu Add lines 8 a gain from For 4 artnerships, S of the instru	le D-1, and 9 in	9 10 0 and ations	13,818,447 6252; and lo	ng-te	erm gain or	-7 of ons)	13,123,900 2,325,514	
)	Enter your long-term totals, if any, line 9	from Schedu Add lines 8 a gain from For artnerships, S of the instru the amount,	le D-1,	9 10 and ations	13,818,447 6252; and lo	ng-te	erm gain or	-7 of ons) -11 -12	13,123,900 2,325,514 1,923,475 8,222,468	

Part III	Summary
Part III	Summarv

16	Combine lines 7 and 15 and enter the result.	16	20,409,219	
	 If line 16 is: A gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. A loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. Zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. 			
17	Are lines 15 and 16 both gains? Yes. Go to line 18. No. Skip lines 18 through 21, and go to line 22.			
18	Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet on page D-8 of the instructions	18	76,733	
19	Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on page D-9 of the instructions	19	743,455	
20	Are lines 18 and 19 both zero or blank? ☐ Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR). Do not complete lines 21 and 22 below. ☐ No. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Schedule D Tax Worksheet on page D-10 of the instructions. Do not complete lines 21 and 22 below.			
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:			
	 The loss on line 16 or (\$3,000), or if married filing separately, (\$1,500) 	21	()
	Note. When figuring which amount is smaller, treat both amounts as positive numbers.			
22	 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR). No. Complete the rest of Form 1040 or Form 1040NR. 			

SCHEDULE E (Form 1040)

NUMBER OF RETURNS FILED FOR SELECTED LINES **Supplemental Income and Loss**

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

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

OMB No. 1545-0074

2008
Attachment
Sequence No. 13

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

Total Schedules Filed = 17,711,465

Your	social	security	number
		1	

1	List the type and address of each re						ach rental real es on line 1, did yo				Yes	No
А 	use it during the tax year for purposes for more than the g						or personal		Yes	= 203,434		
С						• 109 fair	% of the total da rental value?	ays re	nted a			
			T		D		page E-3)		1			
Inc	ome:		Α		Proper B	perties C				To t ld column	als s A, B,	and C.)
3	Rents received	3	RENT						3		91,761	
4	Royalties received	4		RC	YALTY				4		,020	
Ex	penses:											
5	Advertising	5										
6	Auto and travel (see page E-4) .	6										
7	Cleaning and maintenance	7										
8	Commissions	<u>8</u> 9										
9	Insurance	10										
10 11	Legal and other professional fees Management fees	11										
12	Mortgage interest paid to banks,	<u> </u>										
	etc. (see page E-5)	12							12	5,367	,014	
13	Other interest	13					650,914					
14	Repairs	14										
15	Supplies	15										
16	Taxes	16										
17	Utilities	17										
18	Other (list) >											
		18										
19	Add lines 5 through 18	19	8,980,155	96	66,003				19			
20	Depreciation expense or depletion											
	(see page E-5)	20	7.492.470	58	85.163				20			
21	Total expenses. Add lines 19 and 20	21										
22	Income or (loss) from rental real estate or royalty properties.											
	Subtract line 21 from line 3 (rents)											
	or line 4 (royalties). If the result is a											
	(loss), see page E-5 to find out if you must file Form 6198	22	9,712,538	1,7	749,759							
23	Deductible rental real estate loss.											
	Caution. Your rental real estate		nonded	luctible ren	ital loss		1,483,317					
	loss on line 22 may be limited. See page E-5 to find out if you must		suspend	ded loss ca	arryover		622,194					
	file Form 8582. Real estate											
	professionals must complete line	23	(4,815,239			,		١ ،				
04	43 on page 2		1 \	/\\ incl::d=	anı la -		/ \		24	6,169	.878	
24 25	Income. Add positive amounts show Losses. Add royalty losses from line 22						total losses ber		25	(5,700)
25 26	Total rental real estate and royalty in									, , ,		<u> </u>
20	If Parts II, III, IV, and line 40 on page											
	line 17, or Form 1040NR, line 18. Other								26	10,18	7,885	

_	-
Page	

Sche	edule E (Form 1040) 2008 N	JMBER OF F	RETURNS FI	LED FOR S	SELECTED I	LINE	S Attachr	nent Sequence	No. 13	3	Page 2	
Nam	e(s) shown on return. Do not e	nter name and s	ocial security nu	ımber if showr	n on other side.				You	r social security	number	
_					***			0 1 1 1 ()				
	ution. The IRS compares											
Pa	rt II Income or L which any amou											
27	Are you reporting any los		. ,		<u> </u>	<u> </u>						
	loss from a passive activ				☐ No							
	If you answered "Yes,"	see page E-	7 before completing this section.							Yes = 9,33		
28	(a) Name			(b) Enter P for partnership; S		s i	(c) Check if foreign (d) Em		cation any amount is			
_				partnership	number			nt risk				
A B		SHIPS 5,329,820						8,549,940	<u> </u>			
С		PS	4,564,294		22,809			274,689				
D					, ,							
	Passive Income and Loss Nonpassive Inc								ncome and Loss			
	(f) Passive loss allowed (g) Passive in			(h) Nonpassive loss (i) Section 179 ex from Schedule K-1 deduction from For								
	(attach Form 8582 if required) PARTNERSHIPS		Chedule K-1		ERSHIPS		deduction from Form 45 PARTNERSHIPS		62	PARTNERSH		
A B	1,206,822	1,682			9,491			391,090		1,808,431	111 0	
С	S-CORPS	S-CO			DRPS			DRPS		S-CORPS		
D	205,298	543,4	449	1,656	6,347		1,03	4,287		2,542,137		
29a	Totals	2,115	,501							4,121,539		
b	Totals 1.331,744			3,06	1,026		1,40	0,682				
	Add columns (g) and (j)								30	5,600,206		
31	Add columns (f), (h), ar	. ,						 Coston the	31	(5,002,272	,	
32	Total partnership and result here and include	in the total	on line 41 l	or (loss). below	Combine iin	es 3	and 31.	Enter the	32	7,909,487		
Pa	rt III Income or L										<u>'</u>	
33			(a) Na	me						(b) Employer		
			.,							identification num	iber	
A B												
<u> </u>	Pass	sive Income	and Loss				Non	passive Inc	ome	and Loss		
	(c) Passive deduction or los	Passive income			(e) Deduction or loss			(f) Other income from				
_	(attach Form 8582 if req	uired)	tron	n Schedule K	-1		from Sched	ule K–1		Schedule K-1		
A												
<u>B</u>	Totala		30	9,202						315,034		
	Totals 48,273			3,232			37,338			0.0,00.		
		columns (d) and (f) of line 34a					35	563,007				
	Add columns (c) and (e								36 (82,580))	
37	Total estate and trust			bine lines 3	35 and 36. E	Enter	the result	here and	07	604,448		
Pa	include in the total on irt IV Income or L			Mortgag	e Investm	ent	Conduits	(REMICs)	37 —Res	sidual Holde	er	
			nployer	(c) Excess inclusion from			(d) Taxable income (net loss)		(e) Income from			
38	(a) Name identification			Schedules Q, line 2c (see page E-7)		from Schedules Q , line 1b		Schedules Q, line 3b				
					114 7,512							
39 Pa	Combine columns (d) a	nd (e) only. E	nter the resu	uit here and	I include in t	ne to	otal on line	41 below	39	14,150		
		or (loss) from	~ Fauna 400	- Alee eer	malata lina 1	10 ha	.low		40	561,243		
40 41								NR. line 18 ▶	41	16,273,369)	
42	Reconciliation of farmin						, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,				
74	and fishing income repo											
	1065), box 14, code B; S	Schedule K-1	K-1 (Form 1120S), box 17, code T; and				700 004					
	Schedule K-1 (Form 104	1), line 14, co	, code F (see page E-8)					24				
43	Reconciliation for real											
	professional (see page E-2), 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 pa					43	419,90	35				

SCHEDULE EIC (Form 1040A or 1040) NUMBER OF RETURNS FILED FOR SELECTED LINES

Earned Income Credit

Qualifying Child Information

Qualifying Child Information

1040A 1040 1040 EIC OMB No. 1545-0074 2008 Attachment Sequence No. 43

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

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

Total Schedules Filed = 19,226,83

	Your social security number
otal Schedules Filed = 19,226,833	

Before you begin: •

- See the instructions for Form 1040A, lines 40a and 40b, or Form 1040, lines 64a and 64b, to make sure that (a) you can take the EIC, and (b) you have a 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.



- 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.

Q	ualitying 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 2008. If your child was born and died in 2008 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.	19,223,827	9,832,674
3	Child's year of birth	Year 19.226.833 If born after 1989, skip lines 4a and 4b; go to line 5.	Year 9.833.677 If born after 1989, skip lines 4a and 4b; go to line 5.
4 a	If the child was born before 1990— Was the child under age 24 at the end of 2008 and a student?	= 1,005,288 Yes. No. <i>Go to line 5.</i> Continue.	= 457,821 Yes. No. <i>Go to line 5.</i> Continue.
b	Was the child permanently and totally disabled during any part of 2008?	Yes. No. Continue. The child is not a qualifying child.	= 159.992 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.)	19,226,833	9,834,325
6	Number of months child lived with you in the United States during 2008		
	 If the child lived with you for more than half of 2008 but less than 7 months, enter "7." If the child was born or died in 2008 and your home was the child's home for the entire time he or she was alive during 2008, enter "12." 	12,970,502 months Do not enter more than 12 months.	9,825,778 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 2008, and (b) is a U.S. citizen, U.S. national, or U.S. resident alien. For more details, see the instructions for line 41 of Form 1040A or line 66 of Form 1040.

SCHEDULE F (Form 1040)

Department of the Treasury

NUMBER OF RETURNS FILED FOR SELECTED LINES Profit or Loss From Farming

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

OMB No. 1545-0074

Interna	l Revenue Service (99)		See Instructi	ons for S	ched	ule F (I	Form 1040).			Sequence No	. 14
Name	of proprietor		Total Forms	Filed = 2	,008,	701		Sc	cial se	curity number (SSN	1)
A Pri	ncipal product. Describe in one or to	vo words y	our principal crop or	activity for	the cu	rrent tax	year.	В	Enter	code from Part IV	
C A	accusting mostly adv	(4)	Cash = 1,979,7	'05 (a) [٦ ٨٥	crual	= 39,720	D	Emplo	yer ID number (EIN), if any
C AC	counting method:	(1)	Casn - 1,979,7	00 (2)	AC	cruai		4:			
E Dia	d you "materially participate" in t	aa anarati	on of this business	during 20	าบอง เ	f "No "				s' = 1,975,924	☐ No
Par											
Гаі	Do not include sales o		'		`		'				,
							345,838	port	lilese	Sales Off Form	131.
1	Sales of livestock and other ite	,	0			_	275,028				
2	Cost or other basis of livestock		•	n line 1.			210,020		3	351,439	
3									4	**1,228,279	
4	Sales of livestock, produce, gra		1 - 1	ı raised . **482.06	 63				5b	**472,462	
5a	Cooperative distributions (Form(s		,	**721,5		+	5b Taxable amo 6b Taxable amo		6b	**715,959	
_	Agricultural program payments		3 (0) .				D Taxable affic	uni		-,	
7	Commodity Credit Corporation CCC loans reported under elec-			•					7a	**10,775	
a h	CCC loans forfeited			**1,10	2 .	Ι΄	7c Taxable amo	·	7c	**748	
R	Crop insurance proceeds and f			nts (see na	ane F	-3).	10 Taxable affic	uiit			
а	Amount received in 2008			143,60]	8b Taxable amo	unt	8b	**133,219	
	If election to defer to 2009 is a			8	3d Ar	nount o	deferred from 2007	.	8d		
9	Custom hire (machine work) inc								9	**198,498	
10	Other income, including federal a					(see pa	ge F-4)	.	10	**622,696	
11	Gross income. Add amounts in	the right of	column for lines 3 th	rough 10.	. If you	use th	e accrual method to fi	gure			
	your income, enter the amount							•	11	1,723,833	
Par	-										
	Do not include person	ai or iivir	ig expenses suci	n as taxe	es, in	suranc	e, or repairs on you	ur no	me.		
12	Car and truck expenses (see page		E00 030	2	25 P	ension	and profit-sharing			F 070	
	F-5). Also attach Form 4562		599,030 504,226	+					25	5,870	
13	Chemicals	13	504,220	2	26 R	ent or I	ease (see page F-6):				
14	Conservation expenses (see		34,960				machinery, and		00-		
	page F-5)	14 15	508,590	+		quipme			26a 26b		
15	Custom hire (machine work) .	15	000,000	┼┤.			nd, animals, etc.)		27	1,376,455	
16	Depreciation and section 179					•	and maintenance .		28	656,290	
	expense deduction not claimed elsewhere (see page F-5)	16	1,506,317				nd plants	•	29	· · · · · · · · · · · · · · · · · · ·	
47		1.0					and warehousing .		30	1,190,340	
17	Employee benefit programs other than on line 25	17	37,940					- 1	31	1,113,513	
18	Feed	40	1,111,829			tilities			32		
19	Fertilizers and lime		760,203				, breeding, and medicine		33		
20	Freight and trucking					•	penses (specify):				
21	Gasoline, fuel, and oil		1,245,884		а				34a		
22	Insurance (other than health)	22	1,058,541		b				34b		
23	Interest:				С				34c		
а	Mortgage (paid to banks, etc.)	23a	412,956		d				34d		
		23b	525,377		е				34e		
24	Labor hired (less employment credits)	24	383,137 Tota	l of all un	f marl	rad av	Denses 4.070.000		34f	1 007 540	+-
35	Total expenses. Add lines 12							۱. ►	35	1,907,548	
36	Net farm profit or (loss). Subt)		1 049 054	
	 If a profit, enter the profit on on Form 1040NR, line 19; o 	on Form	1041. line 6.					}	36	1,948,054	
	• If a loss, you must go to line	37. Nor	ideductible Loss					J			
37	If you have a loss, you must che)	07 - 「	7 All :	44.25.15
	 If you checked 37a, enter the on Form 1040NR, line 19; o 			ı ne 18, an	ia Scl		SE, line 1a; t risk = 1,395,960	}		☐ All investment is	
	• If you checked 37b, you must			oss may b	oe lim	ited.	LIISK — 1,383,800	J	3/D L	Some investment is r	IUL AT FISK.

Schedule F (Form 1040) 2008

NUMBER OF RETURNS FILED FOR SELECTED LINES

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.

38	Sales of livestock, produce, grains, and other products	38	**1,228,279
39a	Cooperative distributions (Form(s) 1099-PATR) . 39a **482,063 39b Taxable amount	39b	**472,462
40a	Agricultural program payments	40b	**715,959
41	Commodity Credit Corporation (CCC) loans:		
	CCC loans reported under election	41a	**10,775
	CCC loans forfeited	41c	**748
42	Crop insurance proceeds	42	**133,219
43	Custom hire (machine work) income	43	**198,498
44	Other income, including federal and state gasoline or fuel tax credit or refund	44	**622,696
45	Add amounts in the right column for lines 38 through 44	45	14,266
46	Inventory of livestock, produce, grains, and other products at beginning of the year		
47	Cost of livestock, produce, grains, and other products purchased during the year		
48	Add lines 46 and 47		
49	Inventory of livestock, produce, grains, and other products at end of year		
50	Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48*	50	
51	Gross income. Subtract line 50 from line 45. Enter the result here and on Part I, line 11 ▶	51	13,225

*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 farming111210 Vegetable and melon farming

111300 Fruit and tree nut farming

111400 Greenhouse, nursery, and floriculture production

111900 Other crop farming

Animal Production

112111 Beef cattle ranching and farming

112112 Cattle feedlots

112120 Dairy cattle and milk production

112210 Hog and pig farming

112300 Poultry and egg production

112400 Sheep and goat farming

112510 Aquaculture

112900 Other animal production

Forestry and Logging

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

Page 2

Schedule R (Form 1040) NUMBER OF RETURNS FILED FOR SELECTED LINES

Credit for the Elderly or the Disabled

you received taxable disability income.

► Attach to Form 1040.

You may be able to take this credit and reduce your tax if by the end of 2008:

► See Instructions for Schedule R (Form 1040).

• You were under age 65, you retired on permanent and total disability, and

Attachment

OMB No. 1545-0074

Sequence No.

Name(s) shown on Form 1040

You were age 65 or older or

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

Department of the Treasury Internal Revenue Service

Total Schedules Filed = 126,876

Your social security number

In most cases, the IRS can figure the credit for you. See page R-1. Total Filing Status and Age Indicator Boxes Checked = 246,814 Part I Check the Box for Your Filing Status and Age If your filing status is: And by the end of 2008: Check only one box: Single, You were 65 or older Head of household, or Qualifying widow(er) You were under 65 and you retired on permanent and total disability 2 Both spouses were under 65, but only one spouse retired on Married filing 5 Both spouses were under 65, and both retired on permanent and total jointly 6 One spouse was 65 or older, and the other spouse was under 65 and 7 One spouse was 65 or older, and the other spouse was under 65 and 8 You were 65 or older and you lived apart from your spouse for all of Married filing separately You were under 65, you retired on permanent and total disability, and Yes — Skip Part II and complete Part III on the back. Did you check box 1, 3, 7, or 8? No — Complete Parts II and III. Part II Statement of Permanent and Total Disability (Complete only if you checked box 2, 4, 5, 6, or 9 above.) If: 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement, and 2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity If you checked this box, you do not have to get another statement for 2008. • 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.

Schedule R (Form 1040) 2008 NUMBER OF RETURNS FILED FOR SELECTED LINES Page 2

Part III **Figure Your Credit** 10 If you checked (in Part I): **Enter:** 10 Did you check You must complete line 11. box 2, 4, 5, 6, No -Enter the amount from line 10 or 9 in Part I? on line 12 and go to line 13. 11 If you checked (in Part I): • Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. 6,765 11 • Box 2, 4, or 9, enter your taxable disability income. • Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total. For more details on what to include on line 11, see page R-3. 12 If you completed line 11, enter the smaller of line 10 or line 11. All others, enter the 12 126,876 13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2008. a Nontaxable part of social security benefits and 13a 31.857 nontaxable part of railroad retirement benefits treated as social security (see page R-3). **b** Nontaxable veterans' pensions and any other 3,238 13b pension, annuity, or disability benefit that is excluded from income under any other provision of law (see page R-3). c Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income 31,892 13c listed on line 13a or 13b, enter -0- on line 13c 14 Enter the amount from Form 1040. 14 line 38 15 If you checked (in Part I): Enter: Box 1 or 2 \$7,500 15 Box 3, 4, 5, 6, or 7 . . . \$10,000 Box 8 or 9 \$5,000 16 Subtract line 15 from line 14. If zero or less, enter -0- 92,847 **17** Enter one-half of line 16 . . 108,623 18 **18** Add lines 13c and 17 Subtract line 18 from line 12. If zero or less, **stop**; you **cannot** take the credit. Otherwise, 19 115,615 20 20 Multiply line 19 by 15% (.15) 21 Enter the amount from Form 1040, line 46 . . . Enter the total of any amounts from Form 1040, lines 47 and 48 23 Subtract line 22 from line 21. If zero or less, stop; you cannot take the credit Credit for the elderly or the disabled. Enter the smaller of line 20 or line 23 here and on Form 1040, line 49 75.488 24

SCHEDULE SE (Form 1040)

Department of the Treasury Internal Revenue Service

NUMBER OF RETURNS FILED FOR SELECTED LINES

Self-Employment Tax

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

Attachment Sequence No. 17

Name of person with self-employment income (as shown on Form 1040) Total Schedules Filed = 18,471,792

Social security number of person with self-employment income ▶

Who Must File Schedule SE

You must file Schedule SF if:

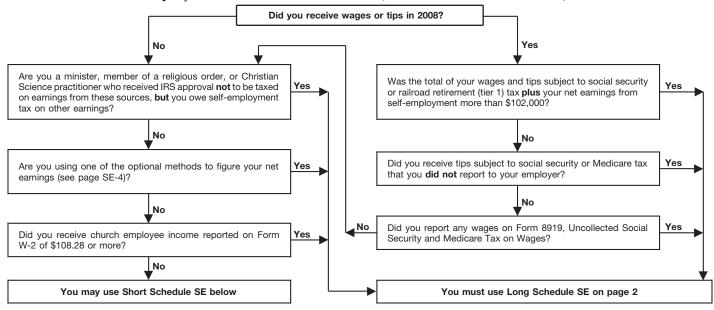
- You had net earnings from self-employment from other than church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more, or
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious order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

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

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

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.

1a	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	625,929	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code X	1b	(6,018)
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 types of income to report on this line. See		17 020 242	
	page SE-3 for other income to report	2	17,028,212	
3	Combine lines 1a, 1b, and 2	3		
4	Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax	4	17,395,846	
5	Self-employment tax. If the amount on line 4 is:			
	• \$102,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 57.			
	 More than \$102,000, multiply line 4 by 2.9% (.029). Then, add \$12,648 to the result. 			
	Enter the total here and on Form 1040, line 57	5	17,411,224	
6	Deduction for one-half of self-employment tax. Multiply line 5 by			
	50% (.5). Enter the result here and on Form 1040, line 27 6			

Schedule SE (Form 1040) 2008	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
--------	-----------------	-----

_				
4c a	e. If your only income subject to self-employment tax is church employee income , skip lines 1 th nd go to line 5a. Income from services you performed as a minister or a member of a religious order. See page SE-1.			
Α	If you are a minister, member of a religious order, or Christian Science practitioner and you filed had \$400 or more of other net earnings from self-employment, check here and continue with Par			
1a	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065),	a - 1		
	box 14, code A. Note. Skip lines 1a and 1b if you use the farm optional method (see page SE-4)	1a	625,929	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code X	1b	(6,018	
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 types of income to report on this line. See page SE-3 for other income to report. Note. Skip this line if you use the nonfarm optional method (see page SE-4)	2	17.028.212	
3	Combine lines 1a, 1b, and 2	3		
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3	4a	17,395,846	
	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b		
С	Combine lines 4a and 4b. If less than \$400, stop ; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income , enter -0- and continue	4c	17,394,151	
5a	Enter your church employee income from Form W-2. See page SE-1 for definition of church employee income			
b	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0	5b	17 111 000	
6	Net earnings from self-employment. Add lines 4c and 5b	6	17,411,223	
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2008	7	102,000	00
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$102,000 or more, skip lines 8b through 10, and go to line 11 8a 1.943.499			
b	Unreported tips subject to social security tax (from Form 4137, line 10) 8b 4,644			
С	Wages subject to social security tax (from Form 8919, line 10) 8c 4,805		4 0 40 000	
d	Add lines 8a, 8b, and 8c	8d	1,948,999	
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . •	9	16 696 459	
10	Multiply the smaller of line 6 or line 9 by 12.4% (.124)	10	16,686,452 17,411,224	
11	Multiply line 6 by 2.9% (.029)	11 12	17,411,224	
12 13	Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 57 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 27	12	17,411,224	
Dai	t II Optional Methods To Figure Net Earnings (see page SE-4)			
	n Optional Method. You may use this method only if (a) your gross farm income¹ was not more			
	\$6,300, or (b) your net farm profits² were less than \$4,548.			
14	Maximum income for optional methods	14	4,200	00
15	Enter the smaller of: two-thirds (%) of gross farm income¹ (not less than zero) or \$4,200. Also		. ,, = =	
	include this amount on line 4b above	15	27,465	
than	farm Optional Method. You may use this method only if (a) your net nonfarm profits³ were less \$4,548 and also less than 72.189% of your gross nonfarm income,⁴ and (b) you had net earnings self-employment of at least \$400 in 2 of the prior 3 years.			
Cau	tion. You may use this method no more than five times.			
16	Subtract line 15 from line 14	16		
17	Enter the smaller of: two-thirds (%) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above	17	14,107	

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

² From Sch. F, line 36, and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

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

 $^{^4}$ From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

Form **982**

NUMBER OF RETURNS FILED FOR SELECTED LINES Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)

► Attach this form to your income tax return.

OMB No. 1545-0046

Attachment Sequence No. 94

(Rev. February 2009)

Name shown on return

Department of the Treasury Internal Revenue Service

Identifying number

	Total Forms Filed = 147,841	,	
Pai	General Information (see instructions)		
1 a b c d e f 2 3	Amount excluded is due to (check applicable box(es)): Discharge of indebtedness in a title 11 case	eld for sa	296
Ente	r amount excluded from gross income:		
4	For a discharge of qualified real property business indebtedness, applied to reduce the basis	of 4	
5	depreciable real property		
6	Applied to reduce any net operating loss that occurred in the tax year of the discharge or carried over to the tax year of the discharge	6	
7 8	Applied to reduce any general business credit carryover to or from the tax year of the discharge Applied to reduce any minimum tax credit as of the beginning of the tax year immediately after the tax year of the discharge		
9	Applied to reduce any net capital loss for the tax year of the discharge including any capital los carryovers to the tax year of the discharge	ss 9	
10a	Applied to reduce the basis of nondepreciable and depreciable property if not reduced on line 5. DO NOT use in the case of discharge of qualified farm indebtedness.	ne 10a	
b	Applied to reduce the basis of your principal residence. Enter amount here ONLY if line 1e checked	is 10b	36,747
11 a	For a discharge of qualified farm indebtedness, applied to reduce the basis of: Depreciable property used or held for use in a trade or business, or for the production of income, not reduced on line 5	if 11a	
b	Land used or held for use in a trade or business of farming	11b	
С	Other property used or held for use in a trade or business, or for the production of income.	11c	
12	Applied to reduce any passive activity loss and credit carryovers from the tax year of the discharge	ge 12	
13	Applied to reduce any foreign tax credit carryover to or from the tax year of the discharge $\ .$. 13	
Pai	t III Consent of Corporation to Adjustment of Basis of Its Property Under Sec	ction 10	32(a)(2)
for t Und unde	er section 1081(b), the corporation named above has excluded \$	with the	regulations prescribed

Note. You must attach a description of the transactions resulting in the nonrecognition of gain under section 1081.

Form **982** (Rev. 2-2009)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Employee Business Expenses

► See separate instructions.

Occupation in which you incurred expenses

OMB No. 1545-0074 Attachment

Social security number

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

► Attach to Form 1040 or Form 1040NR.

Sequence No. 129

Total Forms Filed = 9,206,616 Includes 4,675,992 2106EZ's Part I **Employee Business Expenses and Reimbursements** Column B Column A Step 1 Enter Your Expenses Other Than Meals Meals and and Entertainment Entertainment Vehicle expense from line 22c or line 29. (Rural mail carriers: See 5,275,276 1 2 Parking fees, tolls, and transportation, including train, bus, etc., that 2 2,023,168 did not involve overnight travel or commuting to and from work . . . Travel expense while away from home overnight, including lodging, 1,822,014 3 airplane, car rental, etc. Do not include meals and entertainment Business expenses not included on lines 1 through 3. Do not 5.677.131 include meals and entertainment 3,023,829 Meals and entertainment expenses (see instructions) Total expenses. In Column A, add lines 1 through 4 and enter the 8,176,900 6 result. In Column B, enter the amount from line 5 Note: If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8. Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1 Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see 474,028 174,163 instructions) Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR) 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 3,002,155 8,154,281 8 income on Form 1040, line 7 (or on Form 1040NR, line 8) . . . Note: If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return. 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 80% (.80) 3.000.496 instead of 50%. For details, see instructions.) Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on

Schedule A (Form 1040), line 21 (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.)

8,315,346

10

Page 2

Par	Part II Vehicle Expenses									
Sec	tion A—General Information	(You	must complete	this	section if you	ı	(a) Vehi	olo 1	(b) Vahiala	2
are	claiming vehicle expenses.)						(a) verii	Cle I	(b) Vehicle 2	
11	Enter the date the vehicle was pl	laced	in service			11	/	/	/ /	
12	Total miles the vehicle was drive					12		miles		miles
13	Business miles included on line		•			13		miles		miles
14	Percent of business use. Divide I					14		%		%
15	Average daily roundtrip commuti		-			15		miles		miles
16	Commuting miles included on lin	e 12				16		miles		miles
17	Other miles. Add lines 13 and 16	and s	subtract the tota	l fron	n line 12	17		miles		miles
18	Was your vehicle available for pe	ersona	l use during off-	duty	hours?				. 🗌 Yes 🗀	No
19	Do you (or your spouse) have an								. 🗌 Yes 🗌	No
20	Do you have evidence to suppor								· 🗌 Yes 📮	No
21	If "Yes," is the evidence written?									<u>No</u>
	ion B—Standard Mileage Rate (· -	te this se	ction or Section	1 C.)
	Multiply business miles driven be					_	650,974			
b	Multiply business miles driven af						324,473	00-	4,813,623	
	Add lines 22a and 22b. Enter the	resui	1				<u></u>			
	tion C—Actual Expenses	Τ		a) ve	hicle 1			(D) VE	hicle 2	
23	Gasoline, oil, repairs, vehicle	23								
040	insurance, etc	24a								
_		24b			-					
b	Inclusion amount (see instructions) . Subtract line 24b from line 24a .	24c				T				
	•									
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			502,464					
Sec	tion D—Depreciation of Vehicles	(Use t				cle and	d are complet			cle.)
			(a) Ve	ehicle 1			(b) Ve	hicle 2	
30	Enter cost or other basis (see									
	instructions)	30				T				
31	Enter section 179 deduction									
	and special allowance (see	24								
	instructions)	31								
32	Multiply line 30 by line 14 (see									
	instructions if you claimed the									
	section 179 deduction or	32								
00	special allowance)	-			-					
33	Enter depreciation method and percentage (see instructions) .	33								
34	Multiply line 32 by the percentage									
J-1	on line 33 (see instructions)	34								
35	Add lines 31 and 34	35								
36	Enter the applicable limit explained									
	in the line 36 instructions	36								
37	Multiply line 36 by the									
	percentage on line 14	37								
38	Enter the smaller of line 35									
	or line 37. If you skipped lines									
	36 and 37, enter the amount									
	from line 35. Also enter this amount on line 28 above .	20								
	amount on line zo above .	38			1	1			I	1

2008 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
OMB No. 1545-0074

NUMBER OF RETURNS FILED FOR SELECTED LINES

Unreimbursed Employee Business Expenses

Department of the Treasury Internal Revenue Service (99)

2106-EZ

► Attach to Form 1040 or Form 1040NR.

2008
Attachment
Sequence No. 129A

Your name	Occupation in which you incurred expenses	Social security number
Total Forms Filed = 4,675,992		

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 2008.

Caution: You can use the standard mileage rate for 2008 only if: (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, or (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

Pai	rt I Figure Your Expenses			
1	Vehicle expense using the standard mileage rate. Complete Part II and then go to line 1a below.			
а	Multiply business miles driven before July 1, 2008, by 50.5¢ (.505) .			
b	Multiply business miles driven after June 30, 2008, by 58.5¢ (.585) .			
С	Add lines 1a and 1b	1c		
2	Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2		
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3		
4	Business expenses not included on lines 1c through 3. Do not include meals and entertainment	4		
5	Meals and entertainment expenses: \$ 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	5		
6	Total expenses. Add lines 1c through 5. Enter here and on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR, line 9)). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6		
Pai	rt II Information on Your Vehicle. Complete this part only if you are claiming vehicle.	cle ex	pense on line 1.	
7	When did you place your vehicle in service for business use? (month, day, year) ▶	/	/	
8	Of the total number of miles you drove your vehicle during 2008, enter the number of miles you	u use	ed your vehicle for:	
	a Business b Commuting (see instructions) c O	ther		
9	Was your vehicle available for personal use during off-duty hours?		🗆 Yes 🗆	No
10	Do you (or your spouse) have another vehicle available for personal use?		🗆 Yes 🗆	No
11a	Do you have evidence to support your deduction?		🗆 Yes 🗆	No
b	If "Yes," is the evidence written?		🗌 Yes 🗌	No

	RRECTED	(99)			
Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0145	Notice to Shareholder of Long-Term Capit			
	2008	ner tax year of the any (RIC) or the trust (REIT)			
		beginning,	2008, and		
Total Forms Filed = 79,042	Form 2439	ending, 20			
Identification number of RIC or REIT	1a Total undistributed 178,875	Total undistributed long-term capital gains 78,875			
Shareholder's identifying number	1b Unrecaptured section 178	on 1250 gain	Attach to Form 1120-RIC or Form 1120-REIT		
Shareholder's name, address, and ZIP code	1c Section 1202 gain	1d Collectibles (28%) gain	0.10		
	0	1,014	For Instructions		
	2 Tax paid by the RIC or				
Form 2439	Cat. No. 11858E	Department of the Treasury	- Internal Revenue Service		

2008 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Child and Dependent Care Expenses

▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074 Sequence No. 21

Your social security number

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

► See separate instructions.

		Total Forms File	ed = 7,373,757					
Pa		ganizations Who Propre than two care prov			complete th	nis part.		
1	(a) Care provider's name		(b) Address ot. no., city, state, and ZIP	,	(c) Identifyi		(d) Amount pai	
							7,261,463	
Cau	depen	Did you receive dent care benefits?	No — Yes —		•	III on th	e back next.	or
Forn	n 1040NR, line 56.	d and Dependent Ca		it taxes. Set	e trie iristruct	0113 101 1	OIII 1040, lille 00,	<u> </u>
2		r qualifying person(s).		o two guali	fuina noroon	2 200 th	o instructions	
			i you have more that					
	(a) First	Qualifying person's name	Last		ving person's so curity number	cial in	(c) Qualified expenses curred and paid in 2008 person listed in column	for the
					7,219,3	54	7,148,713	
					2,354,2	48	2,327,785	
3 4 5	person or \$6,000 for two line 35. Enter your earned inc If married filing jointly,	enter your spouse's eather instructions); all other	ou completed Part III,	enter the a	mount from	3 4 5 6	6,882,351 7,178,743 4,405,526 6,845,463	
7	Enter the amount from 1040NR, line 36	m Form 1040, line 38, o	or Form . 7					
8	Enter on line 8 the dec	cimal amount shown bel	low that applies to th	e amount o	on line 7			
	Over But not over \$0—15,000 15,000—17,000 17,000—19,000	Decimal amount is .35 .34 .33	Over	an 00 00	ecimal nount is .27 .26 .25	8	7,197,033 ×	
•	19,000—21,000 21,000—23,000 23,000—25,000 25,000—27,000 27,000—29,000	.32 .31 .30 .29 .28	35,000—37,00 37,000—39,00 39,000—41,00 41,000—43,00 43,000—No lii	00 00 00 00 00 mit	.24 .23 .22 .21 .20		.,	
9	the instructions	decimal amount on line		-		9	6,845,321	
10	Form 1040NR, line 43	om Form 1040, line 4	10					
11	1040NR, line 44	m Form 1040, line 47, o	11					
12		line 10. If zero or less, s	-			12		
13		dependent care expended, line 48, or Form 1040				13	6,587,103	

Pa	rt III Dependent Care Benefits			
14	Enter the total amount of dependent care benefits you received in 2008. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	14	1,207,573	
15	Enter the amount, if any, you carried over from 2007 and used in 2008 during the grace period. See instructions	15	2,440	
16 17	Enter the amount, if any, you forfeited or carried forward to 2009. See instructions	16 (17	63,241	
18	Enter the total amount of qualified expenses incurred in 2008 for the care of the qualifying person(s)			
19 20 21	Enter the smaller of line 17 or 18			
	 If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). If married filing separately, see the instructions for the amount to enter. All others, enter the amount from line 20. 			
22	Enter the smallest of line 19, 20, or 21			
23	Enter the amount from line 14 that you received from your sole proprietorship or partnership. If you did not receive any such amounts, enter -0-	23	1,103	
24 25	Subtract line 23 from line 17	25		
26	Deductible benefits. Enter the smallest of line 22, 23, or 25. Also, include this amount on the appropriate line(s) of your return. See instructions	26	959	
27 28 29	Enter the smaller of line 22 or 25	29	948,634	
30	Taxable benefits. Subtract line 29 from line 24. 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".	30	310,561	
	To claim the child and dependent care credit, complete lines 31 through 35 below.			
31 32	Enter \$3,000 (\$6,000 if two or more qualifying persons)	31 32	948,899	
33	Subtract line 32 from line 31. If zero or less, stop. You cannot take the credit. Exception. If you paid 2007 expenses in 2008, see the instructions for line 9	33		
34	Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 32 above. Then, add the amounts in column (c) and enter the total here.	34		
35	Enter the smaller of line 33 or 34. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 13	35	6.882.351	

NUMBER OF RETURNS FILED FOR SELECTED LINES **Investment Credit**

Attachment Sequence No. **52**

OMB No. 1545-0155

► Attach to your tax return. See instructions.

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

Total Forms Filed = 13,678

Identifying number

Par	t I Information Regarding the Election T	o Treat the Lessee a	as the	Purchaser of	of Inve	estme	nt Credit Pro	pert
If y	ou are claiming the investment credit as a lessee	based on a section 48(d	d) (as in	effect on Nov	/ember	4, 199	0) election, pro	vide
the	following information. If you acquired more than		e, atta	ch a statemen	t show	ing the	information be	low.
1	Name of lessor							
2	Address of lessor							
3	Description of property							
	Amount for which you were treated as having a					\$	10 10	
Par	t II Energy Credit (For Tax Years Begini Credit, Qualifying Gasification Projection							ect
5	Energy credit:				1			
а	Basis of property using geothermal energy plathe tax year (see instructions) \$		5a	468				
b	Basis of property using solar illumination or solar eduring the tax year (see instructions) \$		5b	4,560				
	Qualified fuel cell property (see instructions);	. ,						
С	Basis of property installed before October 4, 2008 30% (.30)	c						
d	Kilowatt capacity of property in c above ▶ \$1,000	d						
е	Enter the lesser of line 5c or 5d		5e	0				
	Basis of property installed after October 3, 2008 30% (.30)	f						
g	Kilowatt capacity of property in f	g						
h	Enter the lesser of line 5f or 5g		5h	41				
i	Qualified microturbine property (see instructions Basis of property installed during the tax year \$ 10% (.10)							
j	Kilowatt capacity of property in i above ▶ \$200	i						
k			5k	0				
	aution: You cannot claim this credit if the electregawatts or 67,000 horsepower.		perty is	more than 5	0			
	Basis of property installed after October 3, 2008							
m	If the electrical capacity of the property is measured.							
	 Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less. 							
	• Horsepower, divide 20,000 by the							
	horsepower. Enter 1.0 if the capacity is							
	20,000 horsepower or less <u>5</u> 1	m		_				
n	Multiply line 5l by 5m		5n	0				
0	Basis of property installed after October 3, 2008, and before 2009							
_	(5p	6				
•	Enter the smaller of line 50 or \$4,000 Basis of property installed after 2008 \$		5q	0				
q	Geothermal heat pump systems (see instruction		-4					
r	Basis of property installed after October 3, 2008 \$	-	5r	301				
	Qualified investment credit facility property (see	e instructions):	5s	0				
S	Basis of property installed after 2008 \$ Total Add lines 5a 5b 5e 5b 5k 5n 5p 5g		<u> </u>	<u>_</u>		5t	4.907	

Part II Energy Credit (For Tax Years Beginning Before October 4, 2008), Qualifying Advanced Coal Project Credit, Qualifying Gasification Project Credit, and Qualifying Advanced Energy Project Credit (continued) 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 for projects described **b** Basis of qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in 6b c Basis of qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in 6c 4.866 6d 7 Qualifying gasification project credit (see instructions): a Basis of qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that include equipment that separates and sequesters at least 75% of the project's carbon dioxide 7a b Basis of qualified investment in property other than in a above placed 7b in service during the tax year \$ 20% (.20) 49 7с 8a Qualifying advanced energy project credit (see instructions): Basis of qualified investment in advanced energy project property placed in 8a service after February 17, 2009 \$______ 30% (.30) 354 8b Credit from cooperatives. Enter the unused investment credit from cooperatives 8b Add lines 5t, 6d, 7c, 8a, and 8b. Report this amount on Form 3800, line 1a . . . 9 10,265 Part III Rehabilitation Credit (For Tax Years Beginning in 2008) and Energy Credit (For Tax Years Beginning After October 3, 2008) 10 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 **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 10b above \$ _____ Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown: 41 10e e Pre-1936 buildings located in the Gulf Opportunity Zone \$ 41 7 10f f Pre-1936 buildings affected by a Midwestern disaster 13% (.13) 10g 476 **g** Other pre-1936 buildings 10% (.10) h Certified historic structures located in the Gulf Opportunity 10h 20 26% (.26) i Certified historic structures affected by a Midwestern 10i 30 26% (.26) 10j 2.948 For properties identified on lines 10h, 10i, or 10j, complete lines 10k and 10l k Enter the assigned NPS project number or the pass-through entity's I Enter the date that the NPS approved the Request for Certification m Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9)

Form 3468 (2008)

Page 3 NUMBER OF RETURNS FILED FOR SELECTED LINES

Part III Rehabilitation Credit (For Tax Years Beginning in 2008) and Energy Credit (For Tax Years Beginning After October 3, 2008) (continued)

11	Energy credit:			
а	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):			
С	Basis of property installed during the tax year . \$ 30% (.30)			
d	Kilowatt capacity of property in c above ▶ \$3,000 11d			
е	Enter the lesser of line 11c or 11d			
	Qualified microturbine property (see instructions):			
f	Basis of property installed during the tax year \$ 10% (.10) 11f			
g	Kilowatt capacity of property in f above b			
h	Enter the lesser of line 11f or 11g			
	Combined heat and power system property (see instructions):			
Ca	ution: You cannot claim this credit if the electrical capacity of the property is more than 50			
me	gawatts or 67,000 horsepower.			
i	Basis of property installed during the tax year \$ 10% (.10) 11i			
j	If the electrical capacity of the property is measured in:			
	Megawatts, divide 15 by the megawatt			
	capacity. Enter 1.0 if the capacity is 15			
	megawatts or less			
	• Horsepower, divide 20,000 by the			
	horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less			
k	20,000 horsepower or less			
ĸ	Qualified small wind energy property (see instructions):			
- 1	Basis of property installed before 2009			
	\$ 30% (.30)			
m	Enter the smaller of line 11l or \$4,000			
n	Basis of property installed after 2008 \$ 30% (.30)			
	Geothermal heat pump systems (see instructions):			
0	Basis of property installed during the tax year \$ 10% (.10)	-		
	Qualified investment credit facility property (see instructions):			
	Basis of property installed after 2006 +	11q	27	
q	, , , , , , , , , , , , , , , , , , , ,	114	21	
12	Credit from cooperatives. Enter the unused investment credit from cooperatives (see instructions)	12	3	
13	instructions)	13	3,428	
13 14	Rehabilitation and energy credits included on line 13 from passive activities	14	1,047	
15	Subtract line 14 from line 13	15	2,405	
16	Rehabilitation and energy credits allowed for 2008 from a passive activity	16	865	
17	Carryback of rehabilitation and energy credits from 2009	17	0	
18	Add lines 15 through 17. Report this amount on Form 3800, line 29a	18	3,254	

3800

NUMBER OF RETURNS FILED FOR SELECTED LINES

Total Forms Filed = 524,506

General Business Credit

See separate instructions.

Attachment Sequence No. **22**

OMB No. 1545-0895

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

► Attach to your tax return.

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 the instructions. 10.265 1a 1a Investment credit (Form 3468, Part II only) (attach Form 3468) 4,011 1b **b** Welfare-to-work credit (Form 8861) 64,483 1c d Low-income housing credit (Form 8586, Part I only) (enter EIN if claiming this credit from a 1d 55.929 1e 11.644 e Disabled access credit (Form 8826) (do not enter more than \$5,000) 1f 3,073 f Renewable electricity production credit (Form 8835, Part I only) 5,643 1g g Indian employment credit (Form 8845) 368 1h **h** Orphan drug credit (Form 8820) New markets credit (Form 8874) (enter EIN if claiming this credit from a pass-through entity: 1.227 1i 5.281 1j j Credit for small employer pension plan startup costs (Form 8881) (do not enter more than \$500) k Credit for employer-provided child care facilities and services (Form 8882) (enter EIN if claiming 11,462 1k 11 7,067 1,714 1m m Low sulfur diesel fuel production credit (Form 8896) 1n 572 n 10,915 10 Nonconventional source fuel credit (Form 8907) 0 7,566 1p Energy efficient home credit (Form 8908) 329 1q q Alternative motor vehicle credit (Form 8910) (enter EIN if claiming this credit from a pass-through 10.317 1r N/A 1s S 1,362 t Credits for affected Midwestern disaster area employers (Form 5884-A) 1t 154 1u 369 Agricultural chemicals security credit (Form 8931) 1v 552 1w Credit for employer differential wage payments (Form 8932) 53 1x Х 243 1y У Credit for contributions to selected community development corporations (Form 8847) . . . 1,942 General credits from an electing large partnership (Schedule K-1 (Form 1065-B)) . . . 1z z 209,617 2 2 3 96,482 Passive activity credits included on line 2 (see instructions) 3 4 121,316 Subtract line 3 from line 2 5 76,008 5 Passive activity credits allowed for 2008 (see instructions) 6 228,535 6 Carryforward of general business credit to 2008. See instructions for the schedule to attach Carryback of general business credit from 2009 (see instructions) 7 7 8 8 364,439

Form 3800 (2008)

Par	t II Allowable Credit			
9	Regular tax before credits: Individuals. Enter the amount from Form 1040, line 44 or Form 1040NR, line 41. Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return	9		
10	Alternative minimum tax: Individuals. Enter the amount from Form 6251, line 36 Corporations. Enter the amount from Form 4626, line 14 Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56	10	158,579	
11	Add lines 9 and 10	11		
b c d e	Foreign tax credit	12f	254,944	
13	Net income tax. Subtract line 12f from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18a	13	455,953	
14 15	Net regular tax. Subtract line 12f from line 9. If zero or less, enter -0- Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)	-		
16	Tentative minimum tax: Individuals. Enter the amount from Form 6251, line 34 Corporations. Enter the amount from Form 4626, line 12 Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54	-		
17	Enter the greater of line 15 or line 16	17	369,577	
	Subtract line 17 from line 13. If zero or less, enter -0	18a		
С	attributable to the research credit. (see instructions)	18b 18c	284,899	
100	Enter the smaller of line 8 or line 18c	19a	303,756	
	Individuals, estates, and trusts: See the instructions for line 19a if claiming the research credit. C corporations: See the line 19a instructions if there has been an ownership change, acquisition, or reorganization.		,. 33	
b	Enter the smaller of line 8 or line 18a. If you made an entry on line 18b, go to line 19c; otherwise, skip line 19c	19b	183,870	
С	Subtract line 19b from line 19a. This is the refundable amount for a corporation electing to accelerate the research credit. Include this amount on line 32g of Form 1120 (or the applicable line of your return)	19c		

Form 3800 (2008)

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Part II Allowable Credit (Continued)

Note	e. If you are not filing Form 8844, skip lines 20 through 24 and enter -0	on line	e 25.				
20	Multiply line 16 by 75%				20	44,627	
21	Enter the greater of line 15 or line 20			.	21	44,917	
22	Subtract line 21 from line 13. If zero or less, enter -0				22	50,862	
23	Subtract line 19b from line 22. If zero or less, enter -0			.	23	50,028	
24	Enter the amount from Form 8844, line 10 or line 12			.	24	36,982	
25	Empowerment zone and renewal community employment credit allow line 23 or line 24				25	31,560	
26	Subtract line 15 from line 13. If zero or less, enter -0				26	443,104	
27	Add lines 19b and 25				27	202,544	
28	Subtract line 27 from line 26. If zero or less, enter -0				28	422,321	
29a	Enter the investment credit from Form 3468, Part III, line 18 (attach Form 3468)	29a	3,254				
b	Enter the work opportunity credit from Form 5884, line 10 or line 12	29b	48,662				
С	Enter the alcohol and cellulosic biofuel fuels credit from Form 6478, line 15 or line 17	29c	20,936				
d	Enter the low-income housing credit from Form 8586, Part II, line 18 or line 20	29d	3,036				
е	Enter the renewable electricity, refined coal, and Indian coal production credit from Form 8835, Part II, line 36 or line 38	29e	1,304				
f	Enter the credit for employer social security and Medicare taxes paid on certain employee tips from Form 8846, line 12	29f	66,713				
g	Enter the qualified railroad track maintenance credit from Form 8900, line 12	29g	86				
30	Add lines 29a through 29g				30	136,670	
31	Enter the smaller of line 28 or line 30				31	117,320	
32	Credit allowed for the current year. Add lines 27 and 31.						
	Report the amount from line 32 (if smaller than the sum of lines 8, 24, as indicated below or on the applicable line of your return:	and 30	, see instructio າ	ns)			
	 Individuals. Form 1040, line 54 or Form 1040NR, line 49 Corporations. Form 1120, Schedule J, line 5c Extrategrand American 1041, Schedule Q, line 3c 		}		32	303,756	
	• Estates and trusts. Form 1041, Schedule G, line 2c		J				

NUMBER OF RETURNS FILED FOR SELECTED LINES

Moving Expenses

Department of the Treasury ► Attach to Form 1040 or Form 1040NR. Internal Revenue Service

OMB No. 1545-0074

Name(s) shown on return Your social security number Total Forms Filed = 1,120,865 / See the Distance Test and Time Test in the instructions to find out if you can deduct your moving Before you begin: expenses. See **Members of the Armed Forces** on the back, if applicable. 992.093 1 Transportation and storage of household goods and personal effects (see instructions) . . . Travel (including lodging) from your old home to your new home (see instructions). **Do not** include 892,052 2 the cost of meals 1.119.796 3 Add lines 1 and 2 Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is not included in box 1 of your Form W-2 (wages). This amount should be shown in 124,828 box 12 of your Form W-2 with code P 4 Is line 3 more than line 4? □ No. You cannot deduct your moving expenses. If line 3 is less than line 4, subtract line 3
 from line 4 and include the result on Form 1040, line 7, or Form 1040NR, line 8. Yes. Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form 1040NR, line 26. This is your moving expense deduction 1,084,602 5

General Instructions What's New

For 2008, the standard mileage rate for using your vehicle to move to a new home is 19 cents a mile (27 cents a mile after June 30, 2008).

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

► See the separate instructions.

Attach this form to your income tax return.

OMB No. 1545-0162 Attachment Sequence No. 23

Department of the Treasury Internal Revenue Service (99)

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 = 317,783

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, and 5, 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.

Nontaxable Use of Gasoline

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
а	Off-highway business use		\$.183)	\$		
b	Use on a farm for farming purposes		.183	}			362
С	Other nontaxable use (see Caution above line 1)		.183	J	282,930		
d	Exported		.184		2,034		411

Nontaxable Use of Aviation Gasoline

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of c	redit	(e) CRN
а	Use in commercial aviation (other than foreign trade)		\$.15/.000*		\$ 328		354
b	Other nontaxable use (see Caution above line 1)		.193/.043*		1,600		324
С	Exported		.194/.044*		8		412
d	LUST tax on aviation fuels used in foreign trade		.001		3		433
	*This rate applies after March 31, 2009.						

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 \$ 360 Use on a farm for farming purposes 57,897 .243 Use in trains 0 .243 353 Use in certain intercity and local buses (see Caution 350 above line 1) 160 .17 e Exported 49 413 .244

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

	Claimant certifies that the kerosene did not contain visible exception. If any of the kerosene included in this claim did			/e, attach an ex	planation and chec	k her	e ▶ □
		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of cr	redit	(e) CRN
а	Nontaxable use taxed at \$.244		\$.243	Ì	\$		346
b	Use on a farm for farming purposes		.243	<u> </u>	9,034		340
С	Use in certain intercity and local buses (see Caution above line 1)		.17		0		347
d	Exported		.244		0		414
е	Nontaxable use taxed at \$.044		.043		644		377
f	Nontaxable use taxed at \$.219		.218		649		369

Form 4136 (2008)

Page 2

5 Kerosene Used in Aviation (see Caution above line 1)

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of c	redit	(e) CRN
а	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244		\$.200		\$ 27		417
b	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219/.044*		.175/.000*		40		355
С	Nontaxable use (other than use by state or local government) taxed at \$.244		.243		9,034		346
d	Nontaxable use (other than use by state or local government) taxed at \$.219/.044*		.218/.043*		649		369
е	LUST tax on aviation fuels used in foreign trade		.001		3		433
	*This rate applies after March 31, 2009.						

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.

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	(c) Gallons (d) Amount of cr		(e) CRN
а	Use by a state or local government	\$.243]			346
b	Sales from a blocked pump	.243	<u> </u>	\$ 9,034		340
С	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 c	redit	(e) CRN
а	Use in commercial aviation (other than foreign trade) taxed at \$.219/.044*		\$.175/.000*		\$ 40		355
b	Use in commercial aviation (other than foreign trade) taxed at \$.244		.200		27		417
С	Nonexempt use in noncommercial aviation		.025/.200*		4		418
d	Other nontaxable uses taxed at \$.244		.243		9,034		346
е	Other nontaxable uses taxed at \$.219/.044*		.218/.043*		649		369
f	LUST tax on aviation fuels used in foreign trade		.001		3		433

*This rate applies after March 31, 2009.

9 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
а	Alcohol fuel mixtures containing ethanol	\$.51/.45*		\$	24		393
b	Alcohol fuel mixtures containing alcohol (other than ethanol)	.60			0		394

^{*}This rate applies after December 31, 2008.

10 Biodiesel or Renewable Diesel Mixture Credit

Registration No. ▶

Biodiesel mixtures. Claimant produced a mixture by mixing biodiesel with diesel fuel. The biodiesel used to produce the mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller. Renewable diesel mixtures. Claimant produced a mixture by mixing renewable diesel with diesel fuel (other than renewable diesel). The renewable diesel used to produce the renewable diesel mixture was derived from biomass (as defined in section 45K(c)(3)) using a thermal depolymerization process, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975 or D396. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller, both of which have been edited as discussed in the Instructions for Form 4136. See the instructions for line 10 for details.

		(b) Rate	(c) Gallons of biodiesel or renewable diesel	(d) Amount of credit			(e) CRN
а	Biodiesel (other than agri-biodiesel) mixtures	\$.50/1.00*		\$	20		388
b	Agri-biodiesel mixtures	1.00			43		390
С	Renewable diesel mixtures	1.00			0		307

^{*}This rate applies after December 31, 2008.

11 Nontaxable Use of Alternative Fuel

	Caution. There is a reduced credit rate for use in certain intercity and	d local buses (type o	f use 5). See pa	age 5 in the Instruc	tions for Form 4136 for t	he credit rate.
		(a) Type of use	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of cred	dit (e) CRN
а	Liquefied petroleum gas (LPG)		\$.183		\$ 213	419
b	"P Series" fuels		.183		0	420
С	Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)		.183		0	421
d	Liquefied hydrogen		.183		0	422
е	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process		.243		0	423
f	Liquid fuel derived from biomass		.243		0	424
g	Liquefied natural gas (LNG)		.243		7	425
h	Liquefied gas derived from biomass		.183		0	435

12 Alternative Fuel Credit and Alternative Fuel Mixture Credit

Registration No. ▶

			•			
		(b) Rate (c) Gallons or gasoline gallon equivalents (GGE)		(d) Amount of c	(e) CRN	
а	Liquefied petroleum gas (LPG)	\$.50		\$ 1,394		426
b	"P Series" fuels	.50		11		427
С	Compressed natural gas (CNG) (GGE = 121 cu. ft.)	.50		9		428
d	Liquefied hydrogen	.50		0		429
е	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process	.50		0		430
f	Liquid fuel derived from biomass	.50		6		431
g	Liquefied natural gas (LNG)	.50		0		432
h	Liquefied gas derived from biomass	.50		0		436
i	Compressed gas derived from biomass (GGE = 121 cu. ft.)	.50		0		437

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Form 4136 (2008)

13 Registered Credit Card Issuers

Registration No. ▶

		(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
а	Diesel fuel sold for the exclusive use of a state or local government	\$.243		\$ 57,897		360
b	Kerosene sold for the exclusive use of a state or local government	.243		9,034		346
С	Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$.219/.044*	.218/.043*		649		369
	*This rate applies after March 31, 2009.					

14 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 6 in the Instructions for Form 4136 for the credit rate.										
		(a) Type of use	(b) Rate	(c) Gallons	ons (d) Amount of credit						
а	Nontaxable use		\$.197		\$ 0		309				
b	Exported		.198		0		306				

15 Diesel-Water Fuel Emulsion Blending

Registration No. ▶

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

16 Exported Dyed Fuels and Exported Gasoline Blendstocks

	(b) Rate	(c) Gallons	(d) Amount of c	(e) CRN	
a Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$.001	\$.001		\$ 0		415
b Exported dyed kerosene	.001		0		416

17	Total income tax credit claimed. Add lines 1 through 16, column (d). Enter here and on Form 1040, line 68 (also check box b on line 68); Form 1120, line 32f(2); Form 1120S, line			
	23c; Form 1041, line 24g; or the proper line of other returns.	\$	317,783	

Form **4136** (2008)

Department of the Treasury Internal Revenue Service

NUMBER OF RETURNS FILED FOR SELECTED LINES **Depreciation and Amortization**

(Including Information on Listed Property)

► See separate instructions. ► Attach to your tax return. OMB No. 1545-0172 Attachment

Sequence No. 67

Name	e(s) shown on return			usiness or a	activity to wh	nich t	his for	m relates		Identifying number
		ms Filed = 11	,867,829							
Pa			ertain Property cated property, cated					ou complete Par	t I.	EPZONE
1	Maximum amount. S	See the instruct	tions for a higher	limit for co	ertain bus	ines	ses.		1	\$250,000
2	Total cost of section		•						2	2,883,712
3	Threshold cost of se		•	•					3	\$800,000
4	Reduction in limitati	•				•		,	4	
5	Dollar limitation for t	tax year. Subti	ract line 4 from lir	ne 1. If ze	ro or less	, en	ter -C	If married filing		
	separately, see instr	ructions		<u> </u>					5	4,717,847
	(a)	Description of pro	perty	(b) Co	st (business	use	only)	(c) Elected cos	t	
6										
7	Listed property. Ent	er the amount	from line 29.			. L	7	430,106		
8	Total elected cost of	of section 179	property. Add an	nounts in	column (d	c), lii	nes 6	and 7	8	4,349,757
9	Tentative deduction	. Enter the sm	aller of line 5 or	line 8					9	4,348,356
10	Carryover of disallo	wed deduction	from line 13 of	your 2007	7 Form 45	62			10	202,711
11	Business income limita								11	4,510,104
12	Section 179 expens							an line 11	12	4,305,608
13	Carryover of disallower						13			
	e: Do not use Part II									
Pai						•		•	oper	ty.) (See instructions.)
14	Special depreciation	allowance for	qualified property	y (other th	nan listed _l	prop	erty)	placed in service		4 470 740
	during the tax year	(see instructio	ns)						14	1,470,712
15	Property subject to		20)						15	806
16	Other depreciation (16	884,274
Pal	t III MACRS De	epreciation	(Do not include			(Se	e ins	structions.)		
				Section					47	6,038,270
17	MACRS deductions			-	_	_			17	0,030,270
18	If you are electing t general asset accou		•					into one or more = 10,507 ► □		
								he General Depr	aciati	on System
(a)	Classification of property	(b) Month and year placed in service	(c) Basis for deprecia (business/investment only—see instructio	ation (d)	Recovery period		Conve			(g) Depreciation deduction
19a	3-year property	SCIVICC	151,720	113)						151,717
b	5-year property		1,586,604							1,586,595
С	7-year property		1,364,726							1,364,825
_	10-year property		176,441							176,541
	15-year property		335,792							335,789
f	20-year property		75,754							75,754
g	05		11,062	2!	5 yrs.			S/L		11,062
	Residential rental		1,292,314		'.5 yrs.		ММ	S/L		1,292,061
••		rmined type	765		7.5 yrs.		ММ	S/L		765
i	Nonresidential real		568,784		9 yrs.		ММ			566,318
		al GDS cost	4,256,934				ММ	S/L		4,256,734
	Section C—A	ssets Placed	in Service Durin	g 2008 T	ax Year l	Usin	g th	e Alternative Dep	recia	tion System
20a	Class life		22,121					S/L		22,121
b	b 12-year 2,175 12 yrs. 5/L						S/L		2,175	
	40-year		5,749	40	0 yrs.		ММ	5/L		5,749
Pa	rt IV Summary (See instructi	ons.)	Total AD	S Cost =	28,7	713	Tota	al ADS	deduction = 28,713
21 Listed property. Enter amount from line 28								21	2,701,784	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21.							22	11,682,350	
23	For assets shown a enter the portion of					ar,	23	996		

Form 4562 (2008) 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.

Sec	tion A—Depre	ciation and O	ther Inforr	nation	(Cautio	n: See	the ins	struction	าร for lir	nits for	passe	nger au	tomobil	es.)	
24a	Do you have evid	dence to support t		investme	nt use cl	aimed?	☐ Yes	☐ No	24b	f "Yes,"	is the e	vidence	written?	☐ Ye	s⊡No
Тур	(a) be of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage		(d) t or other basis			oreciation vestment	(f) Recover period	у Ме	(g) thod/ vention	Depr	(h) eciation luction	Ele secti	(i) ected on 179 ost
25		ciation allowar													
	-	d more than 50					see ins	truction	s)		. 25				
26	Property used	more than 50			usiness	s use:						1			
			%												
			%												
		/	%												
27	Property used	50% or less i			ness us	e:			1	1					
			%			4	1-1-00-	. 07-		S/L -					
			% %			_	tal 26e 2,760,			S/L -				+	
00	A -l -l + -	/l- \			7 5-4							2.70	1,784	-	
28 29	Add amounts Add amounts	in column (n),	lines 25 th	rougn 2	27. Ente	er nere	and or	ı iine 21 1	ı, page	1	28			130	0,106
29	Aud amounts	iii coluitiii (i), i									<u> </u>		. 29	430	, 100
	nplete this secti u provided vehicles		s used by a	a sole p	ropriet	or, part	ner, or	other"r		an 5%					vehicles.
30	during the year (investment mile do not include co	ommuting	Vehi	a) cle 1		b) cle 2		c) icle 3	Vehi	-		e) cle 5	(f Vehic	
31		miles driven durin													
32	•	ersonal (noncor													
5 2															
33		en during the y													
00	lines 30 throug														
34	_	le available for		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35		cle used primate owner or related													
36		cle available for													
		Section C—Qu		r Empl	oyers '	Who Pi	rovide	Vehicle	s for U	se by	Their E	mploye	ees		
	wer these ques more than 5%	tions to detern	nine if you	meet a	n exce	otion to								yees w	ho are
37	Do you mainta	ain a written po	olicy staten		•		•				_	commu	ting,	Yes	No
38	•	n a written policy tions for vehicles	statement th	nat prohi	bits per	sonal us	e of veh	icles, ex	cept con	nmuting,	by you		I		
39		all use of vehic	=												
40	-	de more than f		-	-								I		
		vehicles, and													
41	Do you meet th	e requirements	concerning of	qualified	automo	bile den	nonstrat	ion use?	(See ins	struction	ıs.) .				
		nswer to 37, 38	3, 39, 40, oi	r 41 is "	Yes," d	o not co	omplete	Section	n B for t	he cove	ered vel	hicles.			
Pa	rt VI Amor	tization													
	(a) Description	of costs	Date am	b) ortization gins		Amor	c) tizable ount		Co sec	de	Amor	e) tization od or entage		(f) rtization f nis year	or
42	Amortization of	f costs that beg	gins during	your 20	08 tax y	ear (se	e instru	ctions):							
						260,	739								
43	Amortization of	of costs that b	egan befor	e your i	2008 ta	ax year.						43	64	43,616	
44	Total Add an	nounts in colur	mn (f) See	the ine	truction	e for w	hara to	report				44	0'	20 672	

4684

Casualties and Thefts

► See separate instructions.

► Attach to your tax return.

OMB No. 1545-0177 Attachment Sequence No. 26

Internal Revenue Service Name(s) shown on tax return

Department of theTreasury

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

Total Forms Filed = 721,740

Identifying number

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

	Description of properties (show type, location, and date ac	cquirec	d for each property	y). Use a sepa	rate line for e	ach prope	erty los	t or damaged	from
	the same casualty or theft.								
	Property A								
	Property B								
	Property C								
	Property D				Duamantia				
					Propertie				
			Α	В		С	1	D	1
	Cost or other basis of each property	2							
3	Insurance or other reimbursement (whether or not you								
	filed a claim) (see instructions)	3							
	Note: If line 2 is more than line 3, skip line 4.								
4	Gain from casualty or theft. If line 3 is more than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	4							
5	Fair market value before casualty or theft	5							
	Fair market value after casualty or theft	6							
	Subtract line 6 from line 5	7							
8	Enter the smaller of line 2 or line 7	8							
9	Subtract line 3 from line 8. If zero or less, enter -0	9							
10	Casualty or theft loss. Add the amounts on line 9 in colum	ns A th	rough D				10		
11	Enter the smaller of line 10 or \$100. But if the loss arose major disaster, enter -0 See the instructions for a list of s						11		
12	Subtract line 11 from line 10						12		
	Caution: Use only one Form 4684 for lines 13 through 24.								
13	Add the amounts on line 12 of all Forms 4684						13	645,057	
14	Add the amounts on line 4 of all Forms 4684						14	3,870	
15	• If line 14 is more than line 13, enter the difference here complete the rest of this section (see instructions).	and o	n Schedule D. Do	not			15	3,203	
	• If line 14 is less than line 13, enter -0- here and go to li	ne 16.		,					
	• If line 14 is equal to line 13, enter -0- here. Do not co		the rest of this se	ection.					
16	If line 14 is less than line 13, enter the difference						16	644,741	
17	Add the amounts on line 12 of all Forms 4684 on which you e	entered	a loss attributable	to a federally of	declared disas	ter .	17	341,507	
18a	Is line 17 more than line 14? Yes. Enter the difference. If you are filing Schedule A on line 6 of the Standard Deduction Worksheet–Line line 39c of Form 1040. If your standard deduction al taxes, go to line 18b. Otherwise, do not complete th No. Enter -0 If you claim the standard deduction, or	40 in so include rest	the Form 1040 insudes the deduction of Section A. Form	tructions. Also on for state or l n 1040NR filer	o, check the b local real esta s, see instruc	oox on ate	18a	341,500	
	If your standard deduction includes the deduction for state complete the rest of Section A			. 81,152	٠	ot \Box			
19	Subtract line 18a from line 16						19	293,829	<u> </u>
20	Add the amounts on line 12 of all Forms 4684 on which yo	u ente	red -0- on line 11				20	39,681	
21	Is line 20 less than line 19?								
	No. Enter the amount from line 16 on Schedule A (Form 10	,.							
	trusts enter the amount from line 16 on the "Other deduction of the control of th		,			ection A.			
	Yes. Subtract line 20 from line 19						21	260,932	-
22	Enter 10% of your adjusted gross income from Form 1040, line 3		•				22	259,066	-
23	Subtract line 22 from line 21. If zero or less, enter -0						23	97,332	-
24	Add lines 18a, 20, and 23. Also enter the result on Schedu line 8. Estates and trusts, enter the result on the "Other de					le A,	24	104,246	

Form 4684 (2008)

Attachment Sequence

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

Page **2**Identifying number

	· ·						-		
SEC	TION B—Business and Income-Producing P	rope	rty			•			
Part	Casualty or Theft Gain or Loss (Use a se	epara	te Part I for each	n casualty c	r the	ft.)			
25	Description of properties (show type, location, and date ac	cquired	I for each property).	Use a separat	e line	for each prope	erty los	st or damaged	
	from the same casualty or theft.								
	Property A								
	Property B								
	Property C								
	Property D				Duan	oution			
				В	Prop	erties C		D	
		-00	Α	В		C	1	D	l
26	Cost or adjusted basis of each property	26							
27	Insurance or other reimbursement (whether or not you	07							
	filed a claim). See the instructions for line 3	27							
00	Note: If line 26 is more than line 27, skip line 28.								
28	Gain from casualty or theft. If line 27 is more than line 26, enter the difference here and on line 35 or line 40, column (c), except as								
	provided in the instructions for line 39. Also, skip lines 29 through								
	33 for that column. See the instructions for line 4 if line 27 includes								
	insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year.	28							
29	Fair market value before casualty or theft	29							
30	Fair market value after casualty or theft	30							
31	Subtract line 30 from line 29	31							
32	Enter the smaller of line 26 or line 31	32							
	Note: If the property was totally destroyed by casualty or lost								
	from theft, enter on line 32 the amount from line 26.								
33	Subtract line 27 from line 32. If zero or less, enter -0-	33							
34	Casualty or theft loss. Add the amounts on line 33. Enter the			r line 40 (see i	nstruc	tions)	34		
Part	Summary of Gains and Losses (from s	epara	ate Parts I)			casualties or the		(c) Gains fr	om
	(a) Identify casualty or theft			(i) Trade, bus rental or roy		(ii) Incom producing		casualties or to	
				property		employee pro		includible in in	ICOITIE
	Casualty or Theft	of Pr	operty Held On	ne Year or I	Less	l _r		<u> </u>	1
35				()	()		
				()	(/)		
36	Totals. Add the amounts on line 35		<u>36</u>		<u> </u>		,		
37	Combine line 36, columns (b)(i) and (c). Enter the net gain	•	,		If Forr	n 4797 is	0.7	20,909	
	not otherwise required, see instructions						37	20,303	
38	Enter the amount from line 36, column (b)(ii) here. Individuals, enter t 1040), line 28, or Form 1040NR, Schedule A, line 16, and enter the a			01 1 7		,			
	1040), line 23, or Form 1040NR, Schedule A, line 10, and enter the a		,	, ,		,	38		
	Casualty or Theft o						- 00		l
39	Casualty or theft gains from Form 4797, line 32						39	1,432	
40	,			k)	k)		
				()	()		
41	Total losses. Add amounts on line 40, columns (b)(i) and (b	o)(ii) .	41	(46,339)	()		
42	Total gains. Add lines 39 and 40, column (c)						42	8,015	
43	Add amounts on line 41, columns (b)(i) and (b)(ii)						43	61,000	
44	If the loss on line 43 is more than the gain on line 42:								
а	Combine line 41, column (b)(i) and line 42, and enter the nepartnerships) and S corporations, see the note below. All	et gain	or (loss) here. Partn	erships (excep	ot elec	ting large			
	4797 is not otherwise required, see instructions		, onto this allicuill C			· · · ·	44a	41,684	
b	Enter the amount from line 41, column (b)(ii) here. Individua								
	Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A (Form 1040), line 23, or Form								
	the "Other deductions" line of your tax return. Partnerships					io, onitoi UII			
	S corporations, see the note below. Electing large partners	ships, e	enter on Form 1065-	-B, Part II, line	11.		44b	18,646	
45	If the loss on line 43 is less than or equal to the gain on line					artnerships		0.00-	
	(except electing large partnerships), see the note below. All c	,		,			45	3,985	
	Note: Partnerships, enter the amount from line 44a, 44b, or 15 corporations, enter the amount from line 44a or 14b and				11.				
	S corporations, enter the amount from line 44a or 44b on F	orm 1	ı∠∪ə, əcneaule K, II	rie IU.					

Form 4797

Department of the Treasury

NUMBER OF RETURNS FILED FOR SELECTED LINES

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

2008

Attachment
Sequence No. 27

	al Revenue Service (99)	7 / ((100)) 10	your tax rotarm	, сес сер				quence No. Z
Nam	ne(s) shown on return	Total For	ms Filed = 2,838	3 411		Identifying	numb	er
1				<u> </u>	F () 1000 B	1000 0 /		
•	Enter the gross proceed							470.000
De	substitute statement) the						1	172,990
Га		anges of Propert or Theft—Most					sions	From Otner
					(e) Depreciation	(f) Cost or o	ther	(1) (2)
2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	allowed or allowable since acquisition	basis, plu improvement expense of	is s and	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
-								
								1,922,973
3	Gain, if any, from Form 4	684. line 45					3	3,666
4	Section 1231 gain from in						4	261,118
5	Section 1231 gain or (los		·				5	8,360
6	Gain, if any, from line 32,		-				6	406,010
7	Combine lines 2 through		•				7	2,417,348
	Partnerships (except elinstructions for Form 106	lecting large partne	rships) and S coi	rporations. Repor	t the gain or (loss) f	ollowing the		
	Individuals, partners, S line 7 on line 11 below a losses, or they were red Schedule D filed with you	and skip lines 8 and 9 captured in an earlier). If line 7 is a gain year, enter the g	and you did not hain and you did not hain and ha	nave any prior year se	ection 1231		
8	Nonrecaptured net section	on 1231 losses from p	rior years (see inst	ructions)			8	161,963
9	Subtract line 8 from line	7. If zero or less, ente	r -0 If line 9 is zei	ro, enter the gain fr	om line 7 on line 12 b	elow. If line		
	9 is more than zero, ent	ter the amount from I	ine 8 on line 12 b	elow and enter the	e gain from line 9 as	a long-term		
	capital gain on the Sched						9	102,122
Pa		ns and Losses (
10	Ordinary gains and losses	s not included on line	s 11 through 16 (in	clude property held	d 1 year or less):			
								361,486
11	Loss, if any, from line 7.						11	(832,623
12	Gain, if any, from line 7 o	or amount from line 8,	if applicable				12	161,963
13	Gain, if any, from line 31						13	504,100
14	Net gain or (loss) from Fo	orm 4684, lines 37 and	d 44a				14	12,632
15	Ordinary gain from install	lment sales from Form	n 6252, line 25 or 3	6			15	1.686
16	Ordinary gain or (loss) fro	•					16	2.460
17	Combine lines 10 through	h 16					17	1.666.348
18	For all except individual and b below. For individu	·			ine of your return and	l skip lines a		

a If the loss on line 11 includes a loss from Form 4684, line 41, 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 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions . . .

b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14

651

18a

18b

Page 2

Form 4797 (2008)

19	(a) Description of section 1245, 1250, 1252, 1254, or 125	5 prope	erty:			(b) Date acq		(c) Date sold (mo.
						(mo., day,	yr.)	day, yr.)
	AB							
					_		_	
	These columns relate to the properties on lines 19A through 19D	. ▶	Property A	Property	В	Property	C	Property D
0	Gross sales price (Note: See line 1 before completing.) .	20						
1	Cost or other basis plus expense of sale	21						
2	Depreciation (or depletion) allowed or allowable	22						
3	Adjusted basis. Subtract line 22 from line 21	23						
4	Total gain. Subtract line 23 from line 20	24						
5	If section 1245 property:							
а	Depreciation allowed or allowable from line 22	25a	407 774					
<u>b</u>	Enter the smaller of line 24 or 25a	25b	487,774					
26	If section 1250 property: If straight line depreciation was used,							
_	enter -0- on line 26g, except for a corporation subject to section 291. Additional depreciation after 1975 (see instructions)	26a						
a h	·	20a						
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b						
С	Subtract line 26a from line 24. If residential rental property	200						
	or line 24 is not more than line 26a, skip lines 26d and 26e	26c						
d	Additional depreciation after 1969 and before 1976.	26d						
е	Enter the smaller of line 26c or 26d	26e						
f	Section 291 amount (corporations only)	26f						
g	Add lines 26b, 26e, and 26f	26g	17,486					
7	If section 1252 property: Skip this section if you did not							
	dispose of farmland or if this form is being completed for a							
	partnership (other than an electing large partnership).							
а	Soil, water, and land clearing expenses	27a						
b	Line 27a multiplied by applicable percentage (see instructions)	27b						
С	Enter the smaller of line 24 or 27b	27c	4					
8	If section 1254 property:							
а	Intangible drilling and development costs, expenditures							
	for development of mines and other natural deposits,	000						
h	and mining exploration costs (see instructions) Enter the smaller of line 24 or 28a	28a 28b	1,647					
9	If section 1255 property:	200	1,047					
	Applicable percentage of payments excluded from							
	income under section 126 (see instructions)	29a						
b	Enter the smaller of line 24 or 29a (see instructions) .	29b	151					
un	nmary of Part III Gains. Complete property colun	nns A	through D throu	gh line 29b b	efore	e going to lir	ne 30.	
0	Total gains for all properties. Add property columns A thro	-					30	742,764
1	Add property columns A through D, lines 25b, 26g, 27c, 26	8b, and	29b. Enter here an	d on line 13 .			31	504,131
2	Subtract line 31 from line 30. Enter the portion from casu	-				-		
)or		70.00		 han Duains		 Ioo Deeno i	32	406,615
ar	Recapture Amounts Under Sections 1 (see instructions)	าล an	iu 2007(b)(2) W	nen Dusine	:55 L	Per Probs I	10 3 0	70 UI LESS
	(See Instructions)					(a) Sacti	n	(b) Saation
						(a) Section 179	ווע	(b) Section 280F(b)(2)
3	Section 179 expense deduction or depreciation allowable	in prior	vears		33			
ა 4	·	•	years		34			
35	Recapture amount. Subtract line 34 from line 33. See the i				35	1		

Department of the Treasury

NUMBER OF RETURNS FILED FOR SELECTED LINES

Farm Rental Income and Expenses

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

OMB No. 1545-0074 Attachment

Interna	al Revenue Service (99)	tach t	o Form 1040 or Foi	rm 10	40NR. ▶	<u>► See</u>	e instructions on l	back.	Sequence No	o. 31
Name	(s) shown on tax return							Your soc	ial security number	
	To	otal Fo	orms Filed = 592,7	08				Employe	r ID number (EIN), if a	ny ∣ ∣
			·		0000 /	. .		V00 -	- 494 009 🗆 🗸	
<u>A</u> [Did you actively participate in the	opera	ation of this farm	durin	g 2008 (see	e inst	tructions)?	res -	= 484,908	∐ No
Par	t I Gross Farm Rental Inc	ome-	-Based on Prod	lucti	on. Include	am	ounts converted	l to casl	n or the equivaler	nt.
								1	291,018	
1	Income from production of lives				otner crops . 1,862			2b	231,010	
2a	Cooperative distributions (Form(s	,	7 1 / (111)		3,421		2b Taxable amount	3b	315,039	
3a	3		40110110)			;	3b Taxable amount	35	010,000	
4	Commodity Credit Corporation	,	`	ctions	S):			4a	5,884	
a				. 6	 19		 4c Taxable amount 	4c		
b								70		
5	Crop insurance proceeds and for Amount received in 2008				13 (see msir 129		5b Taxable amount	5b	40,598	
C	If election to defer to 2009 is att									
6	Other income, including federal a								253,618	
7	Gross farm rental income. Add		•				,			
•	total here and on Schedule E (F	orm 1	040). line 42	Olullii.				7	567,185	
D									-	
Par	t II Expenses—Farm Rent	ai Pro	operty. Do not in	ciuae	e personai	or III	ving expenses.			
8	Car and truck expenses (see				21 Pensi	on a	nd profit-sharing			
	Schedule F instructions). Also				plans			21	0	
	attach Form 4562	8	71,063		22 Rent o	or lea	ase:			
9	Chemicals	9	91,985		a Vehic	les, r	machinery,			
10	Conservation expenses (see				and e	quip	ment (see			
	instructions)	10	12,413		instru	ction	ns)	22a		
11	Custom hire (machine work) .	11	69,647		b Other	· (land	d, animals, etc.).			
12	Depreciation and section 179				23 Repai	irs ar	nd maintenance .		166,033	
	expense deduction not		400.050		24 Seeds	s and	d plants	24	84,687	
	claimed elsewhere	12	188,056		25 Storag	ge ar	nd warehousing.			
13	Employee benefit programs								99,408	
	other than on line 21 (see		759						408,864	
	Schedule F instructions)	13	22,224					28		
14	Feed	14					, breeding, and			
15	Fertilizers and lime	15	129,874		1			29		
16	Freight and trucking	16	111 576		30 Other		enses			
17	Gasoline, fuel, and oil	17 18	111,576 273,739		speci (speci	• /		200	4	
18	Insurance (other than health)	10	213,139					201-		
19	Interest:	19a	50,973					20-		
a	Mortgage (paid to banks, etc.) .	19b	30,045					00.1		
b 20	Other	100						00		
20	credits) (see Schedule F							201		
	instructions)	20	25,654		g			30g		
			·							
31	Total expenses. Add lines 8 th	rough	30a (see instructi	ione)				31	485,791	
32	Net farm rental income or (los	_	• ,	,						
JŁ	it here and on Schedule E, line	40. If	the result is a los	S, YO	u must go t	to lin	ie 33		572,494	
33	If line 32 is a loss, check the bo) 33a	All investment is a	at risk
	(see instructions)			At ris	sk (Either B	ox C	hecked) = 118,98		_	
С	You may have to complete For									
•	which box you checked (see ins									
	Form 6198 before going to Form	m 858	2. In either case,	enter	the deduc	tible	loss here and			
	on Schedule E, line 40 N	Nonde	ductible loss (+)/.S	Suspe	ended loss c	arryc	over (-) = 27,357.	33c	109,185	

NUMBER OF RETURNS FILED FOR SELECTED LINES

Investment Interest Expense Deduction

Department of the Treasury

Sevenue Service (99) ► Attach to your tax return. Attachment

Name(s) shown on return

Sequence No. 51

OMB No. 1545-0191

Identifying number Total Forms Filed = 1.886.484 Part I **Total Investment Interest Expense** 1 1,490,176 1 Investment interest expense paid or accrued in 2008 (see instructions) Disallowed investment interest expense from 2007 Form 4952, line 7 . . . 710,639 2 2 3 Total investment interest expense. Add lines 1 and 2 1,847,505 3 Part II **Net Investment Income** 4a Gross income from property held for investment (excluding any net gain from the disposition of property held for investment) 4a 1,803,866 1,412,525 1,768,611 4c **c** Subtract line 4b from line 4a 4d 507,582 **d** Net gain from the disposition of property held for investment . . . e Enter the **smaller** of line 4d or your net capital gain from the disposition 4e 461,999 of property held for investment (see instructions) 145,371 f Subtract line 4e from line 4d 4f Enter the amount from lines 4b and 4e that you elect to include in investment income (see 4g 227,586 h Investment income. Add lines 4c, 4f, and 4g 4h 1,784,648 Investment expenses (see instructions) . . 668,452 5 Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-1,652,051 6 **Investment Interest Expense Deduction** Disallowed investment interest expense to be carried forward to 2009. Subtract line 6 from 7 887,169 line 3. If zero or less, enter -0- Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions. 8 1,613,076

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 vou can deduct for 2008 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 2007.

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

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

Attachment Sequence No. **28**

Name of recipient of distribution

ivame	e of recipient of distribution	Iden	titying	numb	er	
	Total Forms Filed = 13,735					
Pai	Complete this part to see if you can use Form 4972					
1	Was this a distribution of a plan participant's entire balance (excluding deductible voluntary contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind	(pens	sion,	1		No
2	profit-sharing, or stock bonus)? If "No," do not use this form			2		13,735
3	Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?			3		13,735
4	Were you (a) a plan participant who received this distribution, (b) born before January 2, 1936, a participant in the plan for at least 5 years before the year of the distribution?	•		4	Yes=	13,735
_	If you answered "No" to both questions 3 and 4, do not use this form.					
5a	Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," do no form for a 2008 distribution from your own plan	t use	this	5a	Yes=	13,735
b	If you are receiving this distribution as a beneficiary of a plan participant who died, did you use F for a previous distribution received for that participant after 1986? If "Yes," do not use the forr distribution	n for	this	5b	Yes=	12,732
Par	t II Complete this part to choose the 20% capital gain election (see instructions)					
6	Capital gain part from Form 1099-R, box 3	6		6		
7	Multiply line 6 by 20% (.20)	7				
	If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on Form 1040, line 44, Form 1040NR, line 41, or Form 1041, Schedule G, line 1b, whichever applies.					
Par	t III Complete this part to choose the 10-year tax option (see instructions)					
8	Ordinary income from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter	8	-1	2 72		
•	the taxable amount from Form 1099-R, box 2a	9		3,728 0)	
9 10	Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996 Total taxable amount. Subtract line 9 from line 8	10		3,728	3	
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, skip lines					
-	13 through 16, enter this amount on line 17, and go to line 18	12	1	3,728	3	
13	Multiply line 12 by 50% (.50), but do not enter more than \$10,000 .					
14	Subtract \$20,000 from line 12. If line 12 is					
	\$20,000 or less, enter -0					
15	Multiply line 14 by 20% (.20)	10	4	2 500	,	
16	Minimum distribution allowance. Subtract line 15 from line 13	16 17		3,589	1	
17 10	Subtract line 16 from line 12	18		0		
18 19	Federal estate tax attributable to lump-sum distribution	19				
20	Divide line 11 by line 12 and enter the result as a decimal (rounded					
_0	to at least three places)					
21	Multiply line 16 by the decimal on line 20					
22	Subtract line 21 from line 11					
23	Multiply line 19 by 10% (.10)	23				
24	Tax on amount on line 23. Use the Tax Rate Schedule in the instructions	24	1	3,728	3	
25	Multiply line 24 by ten (10). If line 11 is zero, skip lines 26 through 28, enter this amount on line					
	29, and go to line 30	25				
26	Multiply line 22 by 10% (.10)					
27	Tax on amount on line 26. Use the Tax Rate Schedule in the instructions					
28	Multiply line 27 by ten (10)	28				
29	Subtract line 28 from line 25. Multiple recipients, see instructions	29	1	3,728	3	

Tax on lump-sum distribution. 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 . . . ▶

13,735

30

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.

Department of the Treasury Internal Revenue Service (99)

► See separate instructions.

2008
Attachment Sequence No. 29

OMB No. 1545-0074

Total Forms Filed = 1,555,643 Home address Only If You Are Filing This Form by Itself and Not City, town or past office, state, and ZIP code With Your Tax Return If you only owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040NR, line 59, or for Form 1040NR, line 54, without lifting Form 5229. See the instructions for Form 1040, line 59, or for Form 1040NR, line 54. Additional Tax on Early Distributions Complete this part if you code at basel destribution (other than a qualified disaster recovery assistance or qualified recovery assistance and distribution), before you reached age 59½, from a qualified retirement plan (including an IRA) or modified endowment contract unity or are reporting this tax directly no form 1040 or Form 1040NR alone above.) You may also have to combinate this part of indicination included in income, For Roth IRA distributions, see instructions. 1 Early distributions included on line 1 that are not subject to the additional tax (see instructions). 2 Early distributions included on line 1 that are not subject to the additional tax (see instructions). 3 Amount subject to additional tax. Subtract line 2 from line 1 4 Additional tax. Enter 10% (-10) of line 3, include this amount on Form 1040, line 59, or Form 1040NR, line 21, from a Coverdell education savings account (ESA) or a qualified tuition program (OTP). 5 Distributions included in income from Coverdell ESAs and OTPs 5 Distributions included in line 5 that are not subject to the additional tax. See instructions). 6 Distributions included in line 5 that are not subject to the additional tax (see instructions). 7 Amount subject to additional tax. Subtract line 6 from line 5 8 Additional tax. Enter 10% (10) of line 7, but the distributions from 1040 or Form 1040NR, line 21, from a Coverdell education savings account (ESA) or a qualified tuition program (OTP). 8 Distributions included in line 5 that are not subject to the additional IRA form 1040NR, line 54 8 Additio	ivame	e of individual subject to additional	tax. If married filing jointly, see instructions.	Your	social security nu	ımber
## You Are Filing This Form by Itself and Not City, town or post office, state, and ZIP code			Total Forms Filed = 1,555,643			
The part of the		-	Home address (number and street), or P.O. box if mail is not delivered to your home	Apt. r	10.	
Form 1040NR, line 54, without filing Form 5329. See the instructions for Form 1040N, line 59, or for Form 1040NR, line 54. Part II Additional Tax on Early Distributions Complete this part if you took a taxable distribution (the than a qualified diseaser recovery assistance or qualified recovery assistance and the part of the part in you took a taxable distribution (the than a qualified diseaser recovery assistance or qualified and contributions (see instructions) and the part of the par	For	m by Itself and Not	City, town or post office, state, and ZIP code			
Complete this part if you took a taxable distribution (other than a qualified disaster recovery assistance or qualified recovery assistant distribution), before you reached age 59%, from qualified reterment plan (including an IRA) or modified endowment contract (unity our are reporting this tax directly on Form 1040 or Form 1040NR—see above). You may also have to complete this part to incide that you qualify for an exception to the additional tax on early distributions or certain Rott IRA fibributions (see instructions). 1 Early distributions included in income. For Roth IRA distributions, see instructions. 2 Early distributions included in line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: 3 Amount subject to additional tax. Subtract line 2 from line 1 4 Additional tax. Enter 10% (.10) of line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that 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 III 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 Distributions included on line 5 that are not subject to the additional tax (see instructions) 6 Distributions included in income from Coverdell ESAs and QTPs 6 Distributions included in Subtract line 6 from line 5 7 Amount subject to additional tax. Subtract line 6 from line 5 8 Additional Tax on Excess Contributions to Traditional IRAs Complete this part if you contributed more to your traditional IRAs for 2008 than is allowable or you had an amound inlen 17 of your 2007 Form 5329 (see instructions). If zero, 9 9 Enter your excess contributions included in income (see instructions) 10 If your Tra						59, or
1 Early distributions included in income. For Roth IRA distributions, see instructions. 2 Early distributions included on line 1 that are not subject to the additional tax (see instructions). 3 Amount subject to additional tax. Subtract line 2 from line 1 4 Additional tax. Enter 10% (10) of line 3. Include this amount on Form 1040, line 59, or Form 1040NR, line 54 Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 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). Camplete 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 6 Distributions included on line 5 that are not subject to the additional tax (see instructions). 7 Amount subject to additional tax. Subtract line 6 from line 5 8 Additional Tax on Excess Contributions to Traditional IRAs Complete this part if you contributed more to your traditional IRAs Complete this part if you contributed more to your traditional IRAs for 2008 than is allowable or you had an amoun ine 17 of your 2007 Form 5329. 9 Enter your excess contributions from line 16 of your 2007 Form 5329 (see instructions). If zero, go to line 15 10 If your traditional IRA contributions subtract line 13 from line 9. If zero or less, enter -0- 11 2008 traditional IRA distributions included in income (see instructions) 13 Add lines 10, 11, and 12 14 Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0- 14 14 15 Excess contributions for 2008 (see instructions) 15 Excess contributions and in 2009), Include this amount on Form 1040, line 59, or Form 1040NR, line 54 17 25,255 Part IV Additional Tax on Excess Contributions to Roth IRAs Complete this part if you contributed more to your Roth IRAs for 2008 than is allowable o	Pa	Complete this part if y distribution), before yo you are reporting this	ou took a taxable distribution (other than a qualified disaster recovery assistance ou reached age 59½, from a qualified retirement plan (including an IRA) or modifitax directly on Form 1040 or Form 1040NR—see above). You may also have to	ed endo	owment contract lete this part to i	(unless
2 Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: 3 Amount subject to additional tax. Subtract line 2 from line 1 4 Additional tax. Enter 10% (.10) of line 3. Include this amount on Form 1040, line 59, or Form 1040NR, line 54 Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions). Part II Additional Tax on Certain Distributions From Education Accounts Complete this part if you included an amount in income, on Form 1040 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 6 Distributions included on line 5 that are not subject to the additional tax (see instructions). 7 Amount subject to additional tax. Subtract line 6 from line 5 8 Additional tax. Enter 10% (.10) of line 7. Include this amount on Form 1040, line 59, or Form 1040NR, line 54 2 Tax III Additional Tax on Excess Contributions to Traditional IRAs Complete this part if you contributed more to your traditional IRAs Complete this part if you contributed more to your traditional IRAs on December 31, 2008 9 Enter your excess contributions from line 16 of your 2007 Form 5329 (see instructions). If zero, go to line 15 10 If your traditional IRA contributions included in income (see instructions) 11 2008 traditional IRA distributions included in income (see instructions) 12 2008 distributions of prior year excess contributions (see instructions) 13 Add lines 10, 11, and 12 14 Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0- 11 2008 traditional Tax on Excess Contributions form line 9. If zero or less, or form 1040NR, line 54 15 Excess contributions. Add lines 14 and 15 16 25,296 17 25,255 Part IV Additional Tax on Excess Contributions to Roth IRAs Comp	1	Farly distributions included	in income. For Both IBA distributions, see instructions	1		
Enter the appropriate exception number from the instructions: 3 Amount subject to additional tax. Subtract line 2 from line 1 4 Additional tax. Enter 10% (.10) of line 3. Include this amount on Form 1040, line 59, or Form 1040NR, line 54 Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions). Part II Additional Tax on Certain Distributions From Education Accounts Complete this part if you included an amount in income, on Form 1040 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 6 Distributions included in line 5 that are not subject to the additional tax (see instructions) 7 Amount subject to additional tax. Subtract line 6 from line 5 8 Additional tax. Enter 10% (.10) of line 7. Include this amount on Form 1040, line 59, or Form 1040NR, line 54 8 7 7 1,334 8 Additional Tax on Excess Contributions to Traditional IRAs Complete this part if you contributed more to your traditional IRAs for 2008 than is allowable or you had an amoun line 17 of your 2007 Form 5329. 9 Enter your excess contributions from line 16 of your 2007 Form 5329 (see instructions). If zero, go to line 15 10 If your traditional IRA contributions, see instructions) 11 2008 traditional IRA contributions included in income (see instructions) 12 2008 distributions for 2008 (see instructions) 13 Add lines 10, 11, and 12 15 Excess contributions for 2008 (see instructions) 16 Total excess contributions and in 2009, include this amount on Form 1040, line 59, or Form 1040NR, line 54 17 Additional tax. Enter 6% (60) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2008 (including 2008 contributions of or 1008 (see instructions) 17 Additional tax. Enter 6% (60) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2008 (including 2008 contr		-				
Amount subject to additional tax. Subtract line 2 from line 1 Additional tax. Enter 10% (10) of line 3. Include this amount on Form 1040, line 59, or Form 1040NR, line 54 Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that 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 III 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 6 Distributions included in line 5 that are not subject to the additional tax (see instructions) 7 Amount subject to additional tax. Subtract line 6 from line 5 8 Additional tax. Enter 10% (10) of line 7. Include this amount on Form 1040, line 59, or Form 1040NR, line 54 8 7 7, 19.34 Additional Tax on Excess Contributions to Traditional IRAs Complete this part if you contributed more to your traditional IRAs for 2008 than is allowable or you had an amount on line 17 of your 2007 Form 5329. 9 Enter your excess contributions from line 16 of your 2007 Form 5329 (see instructions). If zero, go to line 15 10 If your traditional IRA contributions for 2008 are less than your maximum allowable contributions, see instructions. Otherwise, enter -0- 11 2008 traditional IRA distributions included in income (see instructions) 12 2008 distributions of prior year excess contributions (see instructions) 15 Excess contributions for 2008 (see instructions) 16 Total excess contributions. Add lines 14 and 15 17 Additional tax. Enter 6% (08) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2008 (including 2008 contributions made in 1609). Include this amount	_	-	· · · · · · · · · · · · · · · · · · ·	2		
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Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions). Part II Additional Tax on Certain Distributions From Education Accounts Complete this part if you included an amount in income, on Form 1040 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 6 Distributions included in line 5 that are not subject to the additional tax (see instructions) 7 Amount subject to additional tax. Subtract line 6 from line 5 7 Amount subject to additional tax. Subtract line 6 from line 5 7 Additional tax. Enter 10% (10) of line 7. Include this amount on Form 1040, line 59, or Form 1040NR, line 54 8 7 7, 1934 8 Additional Tax on Excess Contributions to Traditional IRAs Complete this part if you contributed more to your traditional IRAs Complete this part if you contributed more to your traditional IRAs for 2008 than is allowable or you had an amount on line 17 of your 2007 Form 5329. 9 Enter your excess contributions from line 16 of your 2007 Form 5329 (see instructions). If zero, go to line 15 9 If your traditional IRA contributions for 2008 are less than your maximum allowable contributions, see instructions. Otherwise, enter -0- 11 2008 distributions of prior year excess contributions (see instructions) 12 2008 distributions of prior year excess contributions (see instructions) 15 Excess contributions for 2008 (see instructions) 16 Total excess contributions. Add lines 14 and 15 17 Additional tax. Enter 6% (06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2008 (including 2008 contributions made in 2009). Include this amount on Form 1040, line 59, or Form 1040NR, line 54 17 25,255 Part IV Additional Tax on Excess Contributions for 2008 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0- 19 10 2008 distributions from yo		Additional tax. Enter 10%	6 (.10) of line 3. Include this amount on Form 1040, line 59, or Form	4	1,225,466	
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 6 Distributions included on line 5 that are not subject to the additional tax (see instructions) 7 Amount subject to additional tax. Subtract line 6 from line 5 8 Additional tax. Enter 10% (10) of line 7. Include this amount on Form 1040, line 59, or Form 1040NR, line 54 8 Additional Tax on Excess Contributions to Traditional IRAs Complete this part if you contributed more to your traditional IRAs for 2008 than is allowable or you had an amount on line 17 of your 2007 Form 5329. 9 Enter your excess contributions from line 16 of your 2007 Form 5329 (see instructions). If zero, go to line 15 10 If your traditional IRA contributions for 2008 are less than your maximum allowable contributions, see instructions. Otherwise, enter -0- 11 2008 traditional IRA distributions included in income (see instructions) 12 2008 distributions of prior year excess contributions (see instructions) 13 Add lines 10, 11, and 12 14 Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0- 14 Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0- 15 Excess contributions for 2008 (see instructions) 16 Total excess contributions. Add lines 14 and 15 17 Additional tax. Enter 6% (06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2008 (including 2008 contributions made in 2009). Include this amount on Form 1040, line 59, or Form 1040NR, line 54 17 Additional tax Enter 6% (06) or the smaller of line 16 or the value of your traditional IRAs on December 31, 2008 (including 2008 contributions from line 24 of your 2007 Form 5329 (see instructions). If zero, go to line 23 18 Enter your excess contributions from line 24 of your 2007 Form 5329 (see instructions). If zero, go to line 23 19 If		Caution: If any part of the	amount on line 3 was a distribution from a SIMPLE IRA, you may have			
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 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 8 Additional tax. Enter 10% (10) of line 7. Include this amount on Form 1040, line 59, or Form 1040NR, line 54 8 Additional Tax on Excess Contributions to Traditional IRAs Complete this part if you contributed more to your traditional IRAs for 2008 than is allowable or you had an amount on line 17 of your 2007 Form 5329. 9 Enter your excess contributions from line 16 of your 2007 Form 5329 (see instructions). If zero, go to line 15 10 If your traditional IRA contributions for 2008 are less than your maximum allowable contributions, see instructions. Otherwise, enter -0- 11 2008 traditional IRA distributions included in income (see instructions) 12 2008 distributions of prior year excess contributions (see instructions) 13 Add lines 10, 11, and 12 14 Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0- 14 Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0- 15 Excess contributions for 2008 (see instructions) 16 Total excess contributions. Add lines 14 and 15 17 Additional tax. Enter 6% (06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2008 (including 2008 contributions made in 2009). Include this amount on Form 1040, line 59, or Form 1040NR, line 54 17 25,255 Part IV Additional Tax on Excess Contributions to Roth IRAs Complete this part if you contributed more to your Roth IRAs for 2008 than is allowable or you had an amount on line 19 flyour Roth IRAs contributions from line 24 of your 2007 Form 5329 (see instructions). If zero, go to line 23 18 Enter your excess contributions from li	Pai	rt II Additional Tax o	n Certain Distributions From Education Accounts			
Distributions included on line 5 that are not subject to the additional tax (see instructions). Amount subject to additional tax. Subtract line 6 from line 5 Additional tax. Enter 10% (.10) of line 7. Include this amount on Form 1040, line 59, or Form 1040NR, line 54 Additional tax. Enter 10% (.10) of line 7. Include this amount on Form 1040, line 59, or Form 1040NR, line 54 B 71,315 Part III Additional Tax on Excess Contributions to Traditional IRAs Complete this part if you contributed more to your traditional IRAs for 2008 than is allowable or you had an amount on line 17 of your 2007 Form 5329. Penter your excess contributions from line 16 of your 2007 Form 5329 (see instructions). If zero, go to line 15 If your traditional IRA contributions for 2008 are less than your maximum allowable contributions, see instructions, Otherwise, enter -0- 2008 distributions of prior year excess contributions (see instructions) Add lines 10, 11, and 12 Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0- Additional tax. Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2008 (including 2008 contributions made in 2009). Include this amount on Form 1040, line 59, or Form 1040NR, line 54 Additional tax. Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2008 (including 2008 contributions made in 2009). Include this amount on Form 1040, line 59, or Form 1040NR, line 54 Additional tax Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2008 (including 2008 contributions made in 2009). Include this amount on Form 59, or Form 1040NR, line 54 Additional tax Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2008 (including 2008 contributions for 2008 are less than your maximum allowable contributions for 2008 are less than your maximum allowable contributions see instructions. Otherwise, enter -0- 2008 distr		Complete this part	if you included an amount in income, on Form 1040 or Form 1040NR,	line 21	, from a Cove	rdell
Distributions included on line 5 that are not subject to the additional tax (see instructions). Amount subject to additional tax. Subtract line 6 from line 5 Additional tax. Enter 10% (.10) of line 7. Include this amount on Form 1040, line 59, or Form 1040NR, line 54 B 71,315 Part III Additional Tax on Excess Contributions to Traditional IRAs Complete this part if you contributed more to your traditional IRAs for 2008 than is allowable or you had an amount on line 17 of your 2007 Form 5329. Penter your excess contributions from line 16 of your 2007 Form 5329 (see instructions). If zero, go to line 15 If your traditional IRA contributions for 2008 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0- 2008 distributions of prior year excess contributions (see instructions) Add lines 10, 11, and 12 Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0- Additional tax. Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2008 (including 2008 contributions made in 2009). Include this amount on Form 1040, line 59, or Form 1040NR, line 54 Additional tax. Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2008 (including 2008 contributions made in 2009). Include this amount on Form 1040, line 59, or Form 1040NR, line 54 Additional Tax on Excess Contributions to Roth IRAs Complete this part if you contributed more to your Roth IRAs for 2008 than is allowable or you had an amount on If your Roth IRA contributions for 2008 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0- 2008 distributions from your Roth IRAs (see instructions).	5	Distributions included in in	come from Coverdell ESAs and OTPs	5		
Amount subject to additional tax. Subtract line 6 from line 5 Additional Tax contributions to Traditional IRAs Complete this part if you contributed more to your traditional IRAs for 2008 than is allowable or you had an amount on line 17 of your 2007 Form 5329. Enter your excess contributions from line 16 of your 2007 Form 5329 (see instructions). If zero, go to line 15 If your traditional IRA contributions for 2008 are less than your maximum allowable contributions, see instructions. Otherwise, enter -0- 2008 distributions of prior year excess contributions (see instructions) Add lines 10, 11, and 12 Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0- Additional tax. Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2008 (including 2008 contributions made in 2009). Include this amount on Form 1040, line 59, or Form 1040NR, line 54 Enter your excess contributions for 2008 are less than your maximum allowable or you had an amount on line 24 of your 2007 Form 5329 (see instructions). If zero, go to line 23 Enter your excess contributions for 2008 are less than your maximum allowable contributions from your Roth IRAs (see instructions). If zero, go to line 23 In your Roth IRA contributions for 2008 are less than your maximum allowable contributions, see instructions. Otherwise, enter -0- 2008 distributions from your Roth IRAs (see instructions). If zero, go to line 23 In your Roth IRA contributions for 2008 are less than your maximum allowable contributions from line 24 of your 2007 Form 5329 (see instructions). If zero, go to line 23 In your Roth IRA contributions for 2008 are less than your maximum allowable contributions from your Roth IRAs (see instructions). If zero, go to line 23				6		
Additional tax. Enter 10% (.10) of line 7. Include this amount on Form 1040, line 59, or Form 1040NR, line 54 By 71,315 Part III Additional Tax on Excess Contributions to Traditional IRAs Complete this part if you contributed more to your traditional IRAs for 2008 than is allowable or you had an amount on line 17 of your 2007 Form 5329. 9 Enter your excess contributions from line 16 of your 2007 Form 5329 (see instructions). If zero, go to line 15				7	71,934	
Additional Tax on Excess Contributions to Traditional IRAs Complete this part if you contributed more to your traditional IRAs for 2008 than is allowable or you had an amore on line 17 of your 2007 Form 5329. 9 Enter your excess contributions from line 16 of your 2007 Form 5329 (see instructions). If zero, go to line 15 10 If your traditional IRA contributions for 2008 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0- 11 2008 traditional IRA distributions included in income (see instructions) 12 2008 distributions of prior year excess contributions (see instructions) 13 Add lines 10, 11, and 12 14 Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0- 15 Excess contributions for 2008 (see instructions) 16 Total excess contributions. Add lines 14 and 15 17 Additional tax. Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2008 (including 2008 contributions made in 2009). Include this amount on Form 1040, line 59, or Form 1040NR, line 54 17 Additional Tax on Excess Contributions to Roth IRAs Complete this part if you contributed more to your Roth IRAs for 2008 than is allowable or you had an amount on line 25 of your 2007 Form 5329. 18 Enter your excess contributions from line 24 of your 2007 Form 5329 (see instructions). If zero, go to line 23 19 If your Roth IRA contributions for 2008 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0- 20 2008 distributions from your Roth IRAs (see instructions).					71,315	
go to line 15	Га	Complete this part	if you contributed more to your traditional IRAs for 2008 than is allow	able or	r you had an a	amoun
maximum allowable contribution, see instructions. Otherwise, enter -0- 2008 traditional IRA distributions included in income (see instructions) 2008 distributions of prior year excess contributions (see instructions) Add lines 10, 11, and 12	9			9		
2008 distributions of prior year excess contributions (see instructions) Add lines 10, 11, and 12	10	maximum allowable contrib	oution, see instructions. Otherwise, enter -0-			
Add lines 10, 11, and 12	11		(33	-		
Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0	12		year excess contributions (see mandetions)	-		
15 Excess contributions for 2008 (see instructions)						
Total excess contributions. Add lines 14 and 15 Additional tax. Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2008 (including 2008 contributions made in 2009). Include this amount on Form 1040, line 59, or Form 1040NR, line 54 Part IV Additional Tax on Excess Contributions to Roth IRAs Complete this part if you contributed more to your Roth IRAs for 2008 than is allowable or you had an amount on li 25 of your 2007 Form 5329. 18 Enter your excess contributions from line 24 of your 2007 Form 5329 (see instructions). If zero, go to line 23 19 If your Roth IRA contributions for 2008 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0- 20 2008 distributions from your Roth IRAs (see instructions)	14	Prior year excess contribute	tions. Subtract line 13 from line 9. If zero or less, enter -0			
Additional tax. Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2008 (including 2008 contributions made in 2009). Include this amount on Form 1040, line 59, or Form 1040NR, line 54 Part IV Additional Tax on Excess Contributions to Roth IRAs Complete this part if you contributed more to your Roth IRAs for 2008 than is allowable or you had an amount on li 25 of your 2007 Form 5329. 18 Enter your excess contributions from line 24 of your 2007 Form 5329 (see instructions). If zero, go to line 23 19 If your Roth IRA contributions for 2008 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0	15	Excess contributions for 2	008 (see instructions)	-	05.000	
(including 2008 contributions made in 2009). Include this amount on Form 1040, line 59, or Form 1040NR, line 54 17 25,255 Part IV Additional Tax on Excess Contributions to Roth IRAs Complete this part if you contributed more to your Roth IRAs for 2008 than is allowable or you had an amount on li 25 of your 2007 Form 5329. 18 Enter your excess contributions from line 24 of your 2007 Form 5329 (see instructions). If zero, go to line 23 19 If your Roth IRA contributions for 2008 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0				16	25,296	
Part IV Additional Tax on Excess Contributions to Roth IRAs Complete this part if you contributed more to your Roth IRAs for 2008 than is allowable or you had an amount on li 25 of your 2007 Form 5329. 18 Enter your excess contributions from line 24 of your 2007 Form 5329 (see instructions). If zero, go to line 23 19 If your Roth IRA contributions for 2008 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0 20 2008 distributions from your Roth IRAs (see instructions)	17			,	05.055	
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19 If your Roth IRA contributions for 2008 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0	Pa	Complete this part	if you contributed more to your Roth IRAs for 2008 than is allowable or	you ha	ad an amount	on line
19 If your Roth IRA contributions for 2008 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0 20 2008 distributions from your Roth IRAs (see instructions)	18	Enter your excess contribution	s from line 24 of your 2007 Form 5329 (see instructions). If zero, go to line 23	18		
allowable contribution, see instructions. Otherwise, enter -0		•	, , , , ,			
20 2008 distributions from your Roth IRAs (see instructions)		-	· 40			
	20		instructions. Otherwise, enter -o			
21 Add lines 10 and 20	21	Add lines 19 and 20	ui notii inas (see iiistructiolis)	21		
21 Add lines 19 and 20				-		
23 Excess contributions for 2008 (see instructions)				-		
24 Total excess contributions. Add lines 22 and 23					43.561	
24 Total excess contributions. Add lines 22 and 23		Additional tax. Enter 6% (.06)	of the smaller of line 24 or the value of your Roth IRAs on December 31, 2008			

Page 2

Form 5329 (2008)

2008 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLE	=5)
NUMBER OF RETURNS FILED FOR SELECTED LINES	

Pa			part if the conti	Contributions to Co ributions to your Coverd 7 Form 5329.			wer	e more than	is allo	wable or you l	had an
26	Enter tl		ributions from li	ine 32 of your 2007 For	m 5329 (s	ee instru	uction	ns). If zero,	26		
27 28	If the co	ontributions to y um allowable co	our Coverdell E ntribution, see in	SAs for 2008 were less to structions. Otherwise, ell ESAs (see instructions	nter -0-	27 28			-		
20 29		es 27 and 28	i your Coverde	II ESAS (See Instructions	o)			I	29		
30			ributions Subtr	act line 29 from line 26	If zero o	 ·less en	· · nter -	 N-	30		
31	-	contributions for							31		
32		xcess contributi	•						32	699	
33	Decem		icluḋing 2008 c	smaller of line 32 or the ontributions made in 20	e value of 109). Inclu	your Code this a	verde moui	ell ESAs on nt on Form	33	699	
Pa	-	Complete this p	oart if you or yo	Contributions to Arc our employer contributed our 2007 Form 5329.	cher MS	As .			08 tha	n is allowable	or you
34	Enter the go to li			ne 40 of your 2007 For	m 5329 (s	ee instru	uction	ns). If zero,	34		
35	maximu	um allowable coi	ntribution, see in	SAs for 2008 are less the structions. Otherwise, e	nter -0-	35			-		
36			n your Archer M	ISAs from Form 8853, li	ine 10 .	36			07		
37		es 35 and 36							37 38		-
38	_			ract line 37 from line 34.					39		+
39		contributions fo xcess contributi	•						40	5,710	-
40 41	Additio Decem	onal tax. Enter (ber 31, 2008 (in	6% (.06) of the cluding 2008 c	smaller of line 40 or to contributions made in 20	he value o 109). Inclu	of your A	Arche Imoui	nt on Form			
De		ine 59, or Form							41	4,706	
Ра		Complete this p	art if you, som	Contributions to He eone on your behalf, or nt on line 49 of your 20	your emp	loyer co			your F	ISAs for 2008	than is
42	Enter th	ne excess contr	ibutions from li	ne 48 of your 2007 Forr	n 5329. If	zero, go	to li	ne 47	42		
43				008 are less than the mass. Otherwise, enter -0-		43			-		
44	2008 d	istributions from	n your HSAs fro	om Form 8889, line 16		44					
45		es 43 and 44							45		+
46	,			act line 45 from line 42.		,			46		-
47		contributions for	`	,					47 48	136,524	+
48 40		xcess contributi							40	130,024	+
49				of line 48 or the value of you nis amount on Form 1040, lin					49	121,662	
Pai				Accumulation in Qu							
				ot receive the minimum							
50	Minimu	m required dist	ribution for 200	8 (see instructions) .					50		
51				2008					51		
52	Subtrac	ct line 51 from I	ine 50. If zero o	or less, enter -0					52	4,062	
53	Addition		<u> </u>	nclude this amount on Form					53	4,062	<u> </u>
Are by I	Filing T	Only If You his Form		erjury, I declare that I have ex f, it is true, correct, and comp any knowledge.							
		Preparer's			Date		Ch	eck if self-	Prepa	arer's SSN or PTIN	
Paid	i parer's	signature			<u> </u>		1	eck if seif- ployed	<u>L</u>		
	oarer's Only	Firm's name (or y if self-employed),	ours					EIN	1		
-00	~y	co omployed),						Dhono no	1	1	

Form **5405**(Rev. February 2009)
Department of the Treasury

Internal Revenue Service

NUMBER OF RETURNS FILED FOR SELECTED LINES First-Time Homebuyer Credit

► Attach to Form 1040

OMB No. 1545-0074

2008
Attachment
Sequence No. 163

Name(s) shown on return	Your social security number
Total Forms Filed = 1,204,526	

Pai	rt I General Information			
Α	Address of home qualifying for the credit (if different from the address shown on return)			
В	Date acquired (see instructions)			
С	If you are choosing to claim the credit on your 2008 return for a main home bought after December December 1, 2009, check here (see instructions)			
Pa	rt II Credit			
1	Enter the smaller of: • \$7,500 (\$8,000 if you purchased your home in 2009), but only half of that amount if married filing separately, or • 10% of the purchase price of the home. If someone other than a spouse also held an interest in the home, enter only your share of this amount (see instructions)	1	1,203,874	
2 3	Enter your modified adjusted gross income (see instructions)			
4	Divide line 3 by \$20,000 and enter the result as a decimal (rounded to at least three places).	4	50,844 X	
5	Do not enter more than 1.000	5	50,844	
6	Subtract line 5 from line 1. This is your credit. Enter here and on Form 1040, line 69	6	1,202,563	

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

Use Form 5405 to claim the first-time homebuyer credit. The credit may give you a refund even if you do not owe any tax.

For homes purchased in 2008, the credit operates much like an interest-free loan. You generally must repay it over a 15-year period. For homes purchased in 2009, you must repay the credit only if the home ceases to be your main home within the 36-month period beginning on the purchase date. See *Repayment of Credit* on page 2.

Who Can Claim the Credit

In general, you can claim the credit if you are a first-time homebuyer. You are considered a first-time homebuyer if:

- You purchased your main home located in the United States after April 8, 2008, and before December 1, 2009.
- You (and your spouse if married) did not own any other main home during the 3-year period ending on the date of purchase.

If you constructed your main home, you are treated as having purchased it on the date you first occupied it.

Main home. Your main home is the one you live in most of the time. It can be a house, houseboat, housetrailer, cooperative apartment, condominium, or other type of residence.

Who Cannot Claim the Credit

You cannot claim the credit if any of the following apply.

- 1. Your modified adjusted gross income is \$95,000 or more (\$170,000 or more if married filing jointly). See the instructions for line 2.
- 2. You are, or were, eligible to claim the District of Columbia first-time homebuyer credit for any tax year. This rule does not apply for a home purchased in 2009.
- 3. Your home financing comes from tax-exempt mortgage revenue bonds. This rule does not apply for a home purchased in 2009.
 - 4. You are a nonresident alien.
 - 5. Your home is located outside the United States.
- 6. You sell the home, or it ceases to be your main home, before the end of 2008.
 - 7. You acquired your home by gift or inheritance.
 - 8. You acquired your home from a related person. A related person includes:
 - a. Your spouse, ancestors (parents, grandparents, etc.), or lineal descendants (children, grandchildren, etc.).
 - b. A corporation in which you directly or indirectly own more than 50% in value of the outstanding stock of the corporation.
 - c. A partnership in which you directly or indirectly own more than 50% of the capital interest or profits interest.

Form **5695**

NUMBER OF RETURNS FILED FOR SELECTED LINES Residential Energy Efficient Property Credit

2008

Attachment Sequence No. 158

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service ► See instructions.

► Attach to Form 1040 or Form 1040NR.

Your social security number

Name(s) shown on return

Total Forms Filed = 250,467

Before you begin: Figure the amount of any District of Columbia first-time homebuyer credit you are claiming.

1 Qualified solar electric property costs 1 9,0052 2 92,052 3 Maximum credit amount 3 \$2,000 4 92,052 4 92,052 5 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Not	e. Skip lines 1 through 21 if you only have a credit carryforward	l froi	n 2007.			
2 Multiply line 1 by 30% (30) 3 Maximum credit amount 4 Enter the smaller of line 2 or line 3 5 Qualified solar water heating property costs 6 Multiply line 5 by 30% (30) 7 Maximum credit amount 7 \$2,000 8 6 61,339 9 Qualified fuel cell property costs 9 8 8,845 10 Multiply line 9 by 30% (30) 11 Kilowatt capacity of property on line 9 above ▶ X \$1,000 11 Enter the smaller of line 10 or line 11 13 Qualified small wind energy property costs 14 Multiply line 13 by 30% (30) 15 Kilowatt capacity of property on line 13 above ▶ X \$1,000 16 Maximum credit amount 17 Enter the smallest of lines 14, 15, or 16 18 Qualified geothermal heat pump property costs 19 Multiply line 18 by 30% (30) 10 Maximum credit amount 10 Qualified small wind energy property costs 11 S 5,104 12 Enter the smallest of lines 14, 15, or 16 13 Qualified geothermal heat pump property costs 14 Multiply line 18 by 30% (30) 15 Enter the smallest of lines 14, 15, or 16 16 Qualified geothermal heat pump property costs 17 S,101 18 Enter the smaller of line 19 or line 20 20 \$2,000 21 Enter the smaller of line 19 or line 20 22 Credit carryforward from 2007. Enter the amount, if any, from your 2007 Form 5695, line 34 24 Inter the amount from Form 1040, line 46, or Form 1040NR, line 43 25 1040 filers: Enter the total, if any, of your credits from Form 1040, line 48, or Form 8396, line 11; Form 839, line 18; and Form 859, line 11. 1040NR filers: Enter the total, if any, from Form 1040NR, lines 47 through 51; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 11; Form 8839, line 18; and Form 859, line 11. 26 Subtract line 25 from line 24. If zero or less, enter -0- here and on line 27 27 Residential energy efficient property credit. Enter the smaller of line 23 or line 26 here and on Form 1040, line 53, or Form 1040NR, line 48, and chock box c on that line 27 201,389	1	Qualified solar electric property costs	1	92,052			
3 Maximum credit amount 3 \$2,000 4 Enter the smaller of line 2 or line 3 4 92,052 5 Qualified solar water heating property costs 5 61,339 6 Multiply line 5 by 30% (.30) 7 \$2,000 7 Maximum credit amount 7 \$2,000 8 Enter the smaller of line 6 or line 7 8 61,339 9 Qualified fuel cell property costs 9 8,845 10 Multiply line 9 by 30% (.30) 10 8,845 11 Kilowatt capacity of property on line 9 above ▶ X\$1,000 11 11,060 12 Enter the smaller of line 10 or line 11 13 5,104 13 Multiply line 13 by 30% (.30) 14 5,104 15 Kilowatt capacity of property on line 13 above ▶ X\$1,000 15 5,238 16 Maximum credit amount 16 \$4,000 17 Enter the smallest of lines 14, 15, or 16 17 5,101 18 Oualified geothermal heat pump property costs 18 58,502 19 Multiply line 18 by 30% (.30) 19 585,502 20 Maximum credit amount 20 \$2,000 21 Enter the smaller of line 19 or line 20 21 58,502 22 Credit carryforward from 2007. Enter the amount, if any, from your 2007 Form 5695, line 34 22 22,390 23 Add lines 4, 8, 12, 17, 21, and 22 25 72,622 25 Ther the amou	2		2	92,052			
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19 Multiply line 18 by 30% (.30) 20 \$2,000 21 Enter the smaller of line 19 or line 20 22 Credit carryforward from 2007. Enter the amount, if any, from your 2007 Form 5695, line 34 23 Add lines 4, 8, 12, 17, 21, and 22 24 Enter the amount from Form 1040, line 46, or Form 1040NR, line 43 25 1040 filers: Enter the total, if any, of your credits from Form 1040, lines 47 through 51; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 11; Form 8839, line 18; and Form 8859, line 11. 1040NR filers: Enter the amount, if any, from Form 1040NR, lines 44 through 46; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 11; Form 8839, line 18; and Form 8859, line 11. 26 Subtract line 25 from line 24. If zero or less, enter -0- here and on line 27 27 Residential energy efficient property credit. Enter the smaller of line 23 or line 26 here and on Form 1040, line 53, or Form 1040NR, line 48, and check box c on that line 27 201,389	17				17	5,101	
Maximum credit amount Enter the smaller of line 19 or line 20 Credit carryforward from 2007. Enter the amount, if any, from your 2007 Form 5695, line 34 Add lines 4, 8, 12, 17, 21, and 22 Enter the amount from Form 1040, line 46, or Form 1040NR, line 43 Total filers: Enter the total, if any, of your credits from Form 1040, lines 47 through 51; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 11; Form 8839, line 18; and Form 8859, line 11. TodoNR filers: Enter the amount, if any, from Form 1040NR, lines 44 through 46; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 11; Form 8839, line 18; and Form 8859, line 11. Subtract line 25 from line 24. If zero or less, enter -0- here and on line 27 Residential energy efficient property credit. Enter the smaller of line 23 or line 26 here and on Form 1040, line 53, or Form 1040NR, line 48, and check box c on that line Credit carryforward to 2009. If line 27 is less than line 23, subtract line	18	Qualified geothermal heat pump property costs	18	· ·	_		
20	19	Multiply line 18 by 30% (.30)	19				
22 Credit carryforward from 2007. Enter the amount, if any, from your 2007 Form 5695, line 34 23 Add lines 4, 8, 12, 17, 21, and 22 24 Enter the amount from Form 1040, line 46, or Form 1040NR, line 43 25 1040 filers: Enter the total, if any, of your credits from Form 1040, lines 47 through 51; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 11; Form 8839, line 18; and Form 8859, line 11. 1040NR filers: Enter the amount, if any, from Form 1040NR, lines 44 through 46; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 11; Form 8839, line 18; and Form 8859, line 11. 26 Subtract line 25 from line 24. If zero or less, enter -0- here and on line 27 27 Residential energy efficient property credit. Enter the smaller of line 23 or line 26 here and on Form 1040, line 53, or Form 1040NR, line 48, and check box c on that line 27 201,389	20	Maximum credit amount	20	\$2,000			
Add lines 4, 8, 12, 17, 21, and 22 Enter the amount from Form 1040, line 46, or Form 1040NR, line 43 24 25 1040 filers: Enter the total, if any, of your credits from Form 1040, lines 47 through 51; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 11; Form 8839, line 18; and Form 8859, line 11. 1040NR filers: Enter the amount, if any, from Form 1040NR, lines 44 through 46; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 11; Form 8839, line 18; and Form 8859, line 11. 26 Subtract line 25 from line 24. If zero or less, enter -0- here and on line 27 Residential energy efficient property credit. Enter the smaller of line 23 or line 26 here and on Form 1040, line 53, or Form 1040NR, line 48, and check box c on that line 27 201,389 28 Credit carryforward to 2009. If line 27 is less than line 23, subtract line	21	Enter the smaller of line 19 or line 20			21	· · ·	
Enter the amount from Form 1040, line 46, or Form 1040NR, line 43 25 1040 filers: Enter the total, if any, of your credits from Form 1040, lines 47 through 51; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 11; Form 8839, line 18; and Form 8859, line 11. 1040NR filers: Enter the amount, if any, from Form 1040NR, lines 44 through 46; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 11; Form 8839, line 18; and Form 8859, line 11. 26 Subtract line 25 from line 24. If zero or less, enter -0- here and on line 27 27 Residential energy efficient property credit. Enter the smaller of line 23 or line 26 here and on Form 1040, line 53, or Form 1040NR, line 48, and check box c on that line	22	Credit carryforward from 2007. Enter the amount, if any, from your 200	7 For	m 5695, line 34 .	22	,	
25 1040 filers: Enter the total, if any, of your credits from Form 1040, lines 47 through 51; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 11; Form 8839, line 18; and Form 8859, line 11. 1040NR filers: Enter the amount, if any, from Form 1040NR, lines 44 through 46; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 11; Form 8839, line 18; and Form 8859, line 11. 26 Subtract line 25 from line 24. If zero or less, enter -0- here and on line 27 27 Residential energy efficient property credit. Enter the smaller of line 23 or line 26 here and on Form 1040, line 53, or Form 1040NR, line 48, and check box c on that line 28 Credit carryforward to 2009. If line 27 is less than line 23, subtract line	23	Add lines 4, 8, 12, 17, 21, and 22			23	220,211	
1040, lines 47 through 51; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 11; Form 8839, line 18; and Form 8859, line 11. 1040NR filers: Enter the amount, if any, from Form 1040NR, lines 44 through 46; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 11; Form 8839, line 18; and Form 8859, line 11. 26 Subtract line 25 from line 24. If zero or less, enter -0- here and on line 27	24	Enter the amount from Form 1040, line 46, or Form 1040NR, line 43	24				
27 Residential energy efficient property credit. Enter the smaller of line 23 or line 26 here and on Form 1040, line 53, or Form 1040NR, line 48, and check box c on that line	25	1040, lines 47 through 51; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 11; Form 8839, line 18; and Form 8859, line 11. 1040NR filers: Enter the amount, if any, from Form 1040NR, lines 44 through 46; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 11; Form 8839, line 18; and Form 8859, line 11.		,		200 105	
Form 1040, line 53, or Form 1040NR, line 48, and check box c on that line	26	•			26	230,495	
07 (" 00	27	Residential energy efficient property credit. Enter the smaller of line Form 1040, line 53, or Form 1040NR, line 48, and check box c on that	23 or : line	line 26 here and on	27	201,389	
	28	07 (" 00	28	44,985			

Department of the Treasury Internal Revenue Service

NUMBER OF RETURNS FILED FOR SELECTED LINES

Work Opportunity Credit

► Attach to your tax return.

OMB No. 1545-0219 Attachment Sequence No. 77

Name(s) shown on return Identifying number Total Forms Filed = 61,538 Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified (if required) as members of a targeted group. a Qualified first-year wages of employees who worked for you at least 1,244 120 hours but fewer than 400 hours \times 25% (.25) 1a **b** Qualified first-year wages of employees who worked for you at 1b 2,581 c Qualified second-year wages of employees certified as long-term 18 1c 2.819 2 Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages 3 56,581 Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts, Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, 4 58.784 5 18,097 5 Work opportunity credit included on line 4 from passive activities (see instructions) 6 43,153 6 7 7,776 Work opportunity credit allowed for 2008 from a passive activity (see instructions) 7 8 Carryforward of any work opportunity credit that originated in a tax year that began after 2006 and 6,009 8 carryforward from 2007 of the New York Liberty Zone business employee credit 9 Carryback of the work opportunity credit from 2009 (see instructions) 10 Add lines 6 through 9. Cooperatives, estates, and trusts, continue on to line 11. All others, report 10 52,391 this amount on Form 3800. line 29b Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see 11 instructions) Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, 12

General Instructions

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

What's New

- The period for hiring a Hurricane Katrina employee is extended from a 2- to a 4-year period beginning on August 28, 2005.
- Food stamp recipients are now referred to as Supplemental Nutritional Assistance Program (SNAP) recipients.
- 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 5884 to claim the work opportunity credit for qualified first- or second-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, renewal community, or rural renewal county 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

6251

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

See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074 Attachment Sequence No. 32

Department of the Treasury Internal Revenue Service

Name(s) shown on Form 1040 or Form 1040NR Your social security number Total Forms Filed = 9.374.519 Alternative Minimum Taxable Income (See instructions for how to complete each line.) Part I If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 2), and go to line 2. Otherwise, enter the amount from Form 1040, line 38 (minus any amount on Form 8914, 9,369,498 1 line 2), and go to line 7. (If less than zero, enter as a negative amount.) 2 930,264 Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-2 3 7,286,390 3 160,768 4 Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions 2.011.507 5 6 If Form 1040, line 38, is over \$159,950 (over \$79,975 if married filing separately), enter the amount from line 11 of the Itemized Deductions Worksheet on page A-10 of the instructions for Schedule A (Form 1040) 4,117,128 7 6,215 If claiming the standard deduction, enter any amount from Form 4684, line 18a, as a negative amount 7 8 2,835,709 9 167,123 9 Investment interest expense (difference between regular tax and AMT) 10 28,617 10 11 134,457 Net operating loss deduction from Form 1040, line 21. Enter as a positive amount 11 12 1,349,756 12 Interest from specified private activity bonds exempt from the regular tax 13 4,016 13 Qualified small business stock (7% of gain excluded under section 1202) 14 13,189 14 Exercise of incentive stock options (excess of AMT income over regular tax income) 15 215,572 Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A) 15 16 2,100 16 Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6) 17 483,307 Disposition of property (difference between AMT and regular tax gain or loss) . . . 17 18 1,843,844 Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) 18 19 1,286,839 19 Passive activities (difference between AMT and regular tax income or loss) 20 343.218 20 Loss limitations (difference between AMT and regular tax income or loss) 21 2,308 21 Circulation costs (difference between regular tax and AMT) 22 4.905 22 23 9.088 23 Mining costs (difference between regular tax and AMT) 24 4,216 24 25 62 25 6,492 26 26 27 134,878 27 Other adjustments, including income-based related adjustments 28 64,885 28 Alternative minimum taxable income. Combine lines 1 through 28. (If married filing separately and line 29 9.368.399 Part II Alternative Minimum Tax (AMT) Exemption. (If you were under age 24 at the end of 2008, see page 8 of the instructions.) AND line 29 is not over... IF your filing status is . . . THEN enter on line 30... Single or head of household \$112,500 \$46,200 Married filing jointly or qualifying widow(er) . 150,000 69.950 30 8.515.949 Married filing separately 75,000 If line 29 is over the amount shown above for your filing status, see page 8 of the instructions. Subtract line 30 from line 29. If more than zero, go to line 32. If zero or less, enter -0- here and on lines 34 and 36 6,692,487 31 • If you are filing Form 2555 or 2555-EZ, see page 9 of the instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured 32 6,585,903 for the AMT, if necessary), complete Part III on the back and enter the amount from line 55 here. All others: If line 31 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 31 by 26% (.26). Otherwise, multiply line 31 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result. 2,144,500 33 Alternative minimum tax foreign tax credit (see page 9 of the instructions) 33 6,557,691 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 from line 44 of Form 1040 must be refigured 8.326.638 36 3,930,997 AMT. Subtract line 35 from line 34. If zero or less, enter -0-. Enter here and on Form 1040, line 45

Page 2

Form 6251 (2008)

Part III **Tax Computation Using Maximum Capital Gains Rates** 37 Enter the amount from Form 6251, line 31. If you are filing Form 2555 or 2555-EZ, enter the amount from 37 line 3 of the worksheet on page 9 of the instructions 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 refigured for the AMT, if necessary) (see page 11 of the instructions). If you are filing Form 2555 or 4,504,297 38 2555-EZ, see page 11 of the instructions for the amount to enter Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the 39 AMT, if necessary) (see page 11 of the instructions). If you are filing Form 247,366 2555 or 2555-EZ, see page 11 of the instructions for the amount to enter . If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 38. Otherwise, add lines 38 and 39, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to 4,420,374 41 Enter the **smaller** of line 37 or line 40 42 Subtract line 41 from line 37 42 If line 42 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 42 by 26% (.26). 43 Otherwise, multiply line 42 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the 43 4,079,126 44 • \$65,100 if married filing jointly or qualifying widow(er), • \$32,550 if single or married filing separately, or • \$43,650 if head of household. 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 45 you did not complete either worksheet for the regular tax, enter -0- . . . 46 46 Subtract line 45 from line 44. If zero or less, enter -0-47 47 Enter the smaller of line 37 or line 38 48 48 Enter the smaller of line 46 or line 47 Subtract line 48 from line 47 49 50 3,970,260 50 Multiply line 49 by 15% (.15) If line 39 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 51. Subtract line 47 from line 41 51 176,463 52 52 Multiply line 51 by 25% (.25)

Add lines 43, 50, and 52

If line 37 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 37 by 26% (.26).

Otherwise, multiply line 37 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the

Enter the **smaller** of line 53 or line 54 here and on line 32. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 32. Instead, enter it on line 4 of the worksheet on page 9 of the instructions.

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4.333.324

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Form **6252**

Department of the Treasury

Internal Revenue Service

NUMBER OF RETURNS FILED FOR SELECTED LINES

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

208
Attachment
Sequence No. 79

Identifying number Name(s) shown on return Total Forms Filed = 775.767 Description of property ► 2a Date acquired (month, day, year) ► / b Date sold (month, day, year) ► / □No Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," ☐ No Gross Profit and Contract Price. Complete this part for the year of sale only. Part I 124,192 5 5 Selling price including mortgages and other debts. Do not include interest whether stated or unstated Mortgages, debts, and other liabilities the buyer assumed or took 6 the property subject to (see instructions) 7 7 8 8 Cost or other basis of property sold 9 10 10 Adjusted basis. Subtract line 9 from line 8 11 11 Commissions and other expenses of sale 12 Income recapture from Form 4797, Part III (see instructions) . . . 12 113.074 13 13 122,056 14 14 Subtract line 13 from line 5. If zero or less, **do not** complete the rest of this form (see instructions) If the property described on line 1 above was your main home, enter the amount of your excluded 15 2,475 15 16 121.701 16 1,179 17 17 Contract price. Add line 7 and line 17 . . . 18 122,994 18 Installment Sale Income. Complete this part for the year of sale and any year you receive a payment or Part II have certain debts you must treat as a payment on installment obligations. Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. For years 19 19 20 20 If this is the year of sale, enter the amount from line 17. Otherwise, enter -0- 21 715,649 Payments received during year (see instructions). Do not include interest, whether stated or unstated 22 715.813 22 23 Payments received in prior years (see instructions). **Do not** include 24 710,388 24 Enter the part of line 24 that is ordinary income under the recapture rules (see instructions). 25 2,839 Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions) 26 709.757 Part III Related Party Installment Sale Income. Do not complete if you received the final payment this tax year. Name, address, and taxpayer identifying number of related party 28 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 31 32 32 33 33 Total payments received by the end of your 2008 tax year (see instructions) 34 35 216 Multiply line 34 by the gross profit percentage on line 19 for year of first sale 35 36 0 Enter the part of line 35 that is ordinary income under the recapture rules (see instructions). 36 Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions) 216 37

NUMBER OF RETURNS FILED FOR SELECTED LINES Gains and Losses From Section 1256 **Contracts and Straddles**

► Attach to your tax return.

Attachment

Department of the Treasury

IIIIema	ii neveriue service									Ι,	Sequence No. C	<i>)</i> <u>_</u>
Name	s(s) shown on tax return		Total F	orms Filed =	= 483,821				Ide	entifyin	ng number	
Chec	k all applicable boxes (see instr	uctions).	A Mix	ed straddle elec	tion		С	Mixed stra	ddle a	accour	nt election	
				ddle-by-straddle id	dentification el	ection	D	Net section	n 125	6 cont	racts loss ele	ction
Pai	t I Section 1256 Co	ntracts	Marked	to Market								
	(a) Identification of	of accour	nt					(b) (Loss)		(c) Gain	
1									-			!
									-			!
2	Add the amounts on line 1 in	columns (b) and (c)				2 ()		i i
3	Net gain or (loss). Combine lir	,	, , ,						3		481,694	! !
4	Form 1099-B adjustments. Se								4		2,254	
5	Combine lines 3 and 4								5		481,277	
	Note: If line 5 shows a net gain instructions.											
6	If you have a net section 125 carried back. Enter the loss as			checked box D	,				6		3,060	
7	Combine lines 5 and 6								7		479,947	
8	Short-term capital gain or (I line of Schedule D (see instruc	-		y 40% (.40). Ent					8		475,938	
9	Long-term capital gain or (lo	ctions)	· · · ·						9		478,945	
	t II Gains and Losse			s. Attach a se	eparate sch	edule li	sting	each straddle	e and	l its c	omponents.	
Sec	tion A-Losses From S	traddles	3									
	(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	If column is more (d), en differer Otherw enter	in (e) than ter ice. rise,	(g) Unrecogniz gain on offsetting positions	ı	Îſ	n) Recognized Iof f column (f) is m than (g), enter difference. Otherwise, enter	ore
10												
11a	Enter the short-term portion of Schedule D (see instructions)								11a	(2,083)
b	Enter the long-term portion of Schedule D (see instructions)	f losses fr	om line 10,	column (h), here	and include	e on the	appro	priate line of	11b	, (115)
Sec	tion B-Gains From Str	addles								•		
	(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gi sales i			bas	st or other sis plus use of sale		(d) is	Gain. If column is more than (e), ter difference. erwise, enter -0-	
12												1
					1							
13a	Enter the short-term portion of Schedule D (see instructions)	_	om line 12,	column (f), here	and include	on the	appro	ppriate line of	13a	1	2,010	
b	Enter the long-term portion o Schedule D (see instructions)						· .		13b		409	
Par	t III Unrecognized G	ains Fro	om Positi	ons Held on	Last Day	of Ta	x Ye	ar. Memo En	ntry C	nly (s	see instruction	ons)
	(a) Description of property		(b) Datacquire		market value o		(d)	Cost or other bas as adjusted	sis	If c	Inrecognized g column (c) is mo (d), enter differe therwise, enter -	re ence.
14												i !
								1				! !
				1		i 1		i				i

Noncash Charitable Contributions

(Rev. December 2006) Department of the Treasury Internal Revenue Service ▶ Attach to your tax return if you claimed a total deduction of over \$500 for all contributed property.

▶ See separate instructions.

OMB No. 1545-0908

Attachment Sequence No. 155

Identifying number

Name(s) shown on your income tax return

Total Forms Filed = 6,997,323

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)

	publicly	traded securities	even if the dec	duction is	more :	than \$5,000) (see	instructions).	
Par		on on Donated							
1		(a) Name and address donee organizate			(b) Description of donated property (For a donated vehicle, enter the year, make, model, condition, and attach Form 1098-C if required.)				
A									
В									
С									
D									
Е									
	If the amount you	ı claimed as a ded	uction for an item	is \$500 or	less, yo	ou do not hav	ve to c	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 or adjuste	's cost	(g) Fair market (see instruct	t value	(h) Method used to det the fair market valu	ermine
Α									
В				4,334,47	'9	6,942,435			
D									
E									
Par	entire inte		ty listed in Part	I. Compl	ete line	es 3a throu	gh 3c	ugh 2e if you gave les if conditions were pl ctions).	
2 a		om Part I that iden o more than one p					an en	tire interest ▶	·
b	Total amount clair	med as a deduction	on for the property	y listed in		(1) For this (2) For any			·
С		ss of each organiz		y such cor				prior year (complete only	if different
	Name of charitable org	ganization (donee)							
	Address (number, street	et, and room or suite no	o.)						
	City or town, state, and	d ZIP code							
d	For tangible prope	erty, enter the plac	ce where the prop	perty is loc	ated or	kept ▶			
е				-			of the	property	
3a								spose of the donated	Yes No
b	Did you give to an organization in co the property, inclu	nyone (other than operative fundraising the right to v	the donee organizing) the right to the ote donated secu	zation or an e income fr prities, to ac	nother of om the cquire t	organization donated pro he property I	partici perty o by pur	pating with the donee or to the possession of chase or otherwise, or	
С	Is there a restricti								

2008 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

Form 8	283 (Rev. 12-2006	i)	NUMBER (OF RETU	RNS FILED FOR SI	ELEC	TED LINES		Page 2
Name(s) shown on your ir	ncome tax return						Identifying number	r
Section	items) 1	for which you claim	ed a deduction	on of more	than \$5,000 per item	or gr	List in this section onloup (except contribution berty listed in Section B	ns of certain publicly	
Par	Inform	nation on Dona	ited Prope	rty—To I	be completed by	the t	axpayer and/or the	appraiser.	
	Art* (contribution Art* (contribution Collectibles*)		more)		Qualified Conservation Other Real Estate Intellectual Property			Equipment Securities Other	
other s	imilar objects. ctibles include coir	ns, stamps, books, gen	ns, jewelry, spo	rts memorab	ntiques, decorative arts, t ilia, dolls, etc., but not a e property. See instru	ırt as d		cripts, historical memoral	oilia, and
5		of donated property (if attach a separate state			ble property was donate hysical condition of the p		a brief summary of the over	erall (c) Appraised market value	
B C D								81,261	
	d) Date acquired	(e) How acquired	(f) Donor's	s cost or	(g) For bargain sales,	entor	Sec	e instructions	
	y donor (mo., yr.)	by donor	adjusted		amount received		(h) Amount claimed as a deduction	(i) Average trading of securities	price
A B			65,095	5	2,361		59,819	3,577	
С			00,000		_,,,,,,			,,,,,,	
	a valu	e of \$500 or less wing item(s) include	s. See instr d in Part I abo	ove has to		edge	above that the appra and belief an appraised		
	ure of taxpayer						Date	>	
married apprais Also, I apprais value. I the per resultir	re that I am not the dito any person who also during my tax y declare that I hold al, I am qualified to furthermore, I under alty under section g from the appraisa he penalty under s	o is related to any of the rear for other persons. myself out to the pub or make appraisals of the erstand that a false or fr 6701(a) (aiding and all all of the value of the pro-	rty to the transar e foregoing pers lic as an apprai e type of proper audulent overst betting the und operty that I kno	sons. And, if r iser or perfor ty being valu- catement of the erstatement ow, or reason	m appraisals on a regulated. I certify that the appraise property value as descort tax liability). In additionably should know, would	or, don ar basis aisal fee cribed i on, I un be use	cy, employed by, or related to ee, or party to the transactions; and that because of my of es were not based on a percontrol of the qualified appraisal or the derstand that a substantial did in connection with a return mony by the Office of Profe	on, I performed the major qualifications as describe tentage of the appraised his Form 8283 may subje or gross valuation miss n or claim for refund, may	ed in the property ect me to tatement
Here	Signature >				Title ▶		Date ▶		
Busine	ss address (includi	ng room or suite no.)						Identifying number	
City or	town, state, and Z	IP code							
Par	IV Done	e Acknowledgn	nent— To b	e compl	eted by the chari	table	organization.		
This c	naritable organiza	ation acknowledges	that it is a qua	lified organi	zation under section 1	70(c) a	and that it received the do	onated property as des	scribed
		ove on the following	·						
portio	n thereof) within 3	3 years after the date	e of receipt, it	will file Forr		ation F	s of the property describ Return, with the IRS and		
Does	the organization	intend to use the pi	roperty for an	unrelated				. ▶ ☐ Yes	No
Name	of charitable organ	ization (donee)			Employer i	identifi	cation number		
Addres	s (number, street,	and room or suite no.)			City or tow	n, state	e, and ZIP code		
Author	zed signature				Title			Date	

Department of the Treasury Internal Revenue Service (99)

NUMBER OF RETURNS FILED FOR SELECTED LINES

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. Attachment Sequence No.

Name(s) shown on your tax return

Total Forms Filed = 47,229

Your social security number

Enter	the address of your	main nome to which the qualified r	mortgage certificate relates if it is different from the address show	n on your	tax return.	
Name	e of Issuer of Mortgag	ge Credit Certificate	Mortgage Credit Certificate Number	Issue	e Date	
Pa	rt I Curren	t Year Mortgage Interes	st Credit			
1	•		amount. If someone else (other than your spouse if ne, enter only your share of the interest paid	1		
2		cate credit rate shown on y your home mortgage	our mortgage credit certificate. Do not enter the	2		%
3	your mortgage	and received a reissued cert ce your deduction for hon	ne 2. If line 2 is more than 20%, or you refinanced tificate, see the instructions for the amount to enter. ne mortgage interest on Schedule A (Form 1040)	3	41,124	
4	Enter any 2005	credit carryforward from lii	ne 18 of your 2007 Form 8396	4	2,868	
5	Enter any 2006	credit carryforward from lii	ne 16 of your 2007 Form 8396	5	4,354	
6	Enter any 2007	credit carryforward from lii	ne 19 of your 2007 Form 8396	6	10,860	
7	Add lines 3 thro	ough 6		7	45,595	
8	Enter the amou	int from Form 1040, line 46	, or Form 1040NR, line 43	8	40,728	
9	1040 filers:		nts from Form 1040, lines 47 through 51; and line at in Pub. 972 (see instructions).	9	10,349	
	1040NR filers:	Enter the amount from Form line 11 Worksheet in Pub. 9	m 1040NR, lines 44 through 46; and line 12 of the 972 (see instructions).			
10	Subtract line 9	from line 8. If zero or less, e	enter -0- here and on line 11 and go to Part II	10	40,109	
11			Enter the smaller of line 7 or line 10. Also include 53, or Form 1040NR, line 48, and check box a on	11	39,094	
Pa		ge Interest Credit Carr	yforward to 2009. (Complete only if line 11 is	less th	an line 7.)	
12	Add lines 3 and	14		12		
13	Enter the amou	nt from line 7		13		
14	Enter the large	r of line 11 or line 12		14		
15	Subtract line 14	1 from line 13		15		
16	2007 credit ca	rryforward to 2009. Enter	the smaller of line 6 or line 15	16		
17	Subtract line 16	6 from line 15		17		
18	2006 credit ca	rryforward to 2009. Enter	the smaller of line 5 or line 17	18		
19	2008 credit ca	rryforward to 2009. Subtra	act line 11 from line 3. If zero or less, enter -0-	19		

NUMBER OF RETURNS FILED FOR SELECTED LINES

Passive Activity Loss Limitations

► See separate instructions. ▶ Attach to Form 1040 or Form 1041. Attachment Sequence No. **88**

OMB No. 1545-1008

Identifying number

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

Total Forms Filed = 4,211,406

Part I	2008	Passive	Activity	Loss

Caution: Complete Worksheets 1, 2, and 3 on page 2 before completing Part I.

	tal Real Estate Activities With Active Participation (For the definiti Special Allowance for Rental Real Estate Activities on page 3 of					
1a	Activities with net income (enter the amount from Worksheet 1, column (a))	1a	649.498			
	Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	(2,552,101	_		
	Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	(1,173,350	1d	2,812,114	
	nmercial Revitalization Deductions From Rental Real Estate Acti			10	2,012,111	
	Commercial revitalization deductions from Worksheet 2, column (a)	2a	(1,539			
b	Prior year unallowed commercial revitalization deductions from					
_	Worksheet 2, column (b)	2b			/ 2.445	
	Add lines 2a and 2b			2c	(2,415)
	Other Passive Activities		ı			
3a	Activities with net income (enter the amount from Worksheet 3, column (a))	3a	701,466			
b	Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	(1,388,091			
С	Prior years unallowed losses (enter the amount from Worksheet 3,					
	column (c))	3c	(1,119,743		4 004 004	
	Combine lines 3a, 3b, and 3c			3d	1,894,621	
4	Combine lines 1d, 2c, and 3d. If the result is net income or zero, all leading prior year unallowed losses entered on line 1c, 2b, or 3c. Do Report the losses on the forms and schedules normally used .	not		4	4,210,657	
Part	 Line 2c is a loss (and line 1d is zero or Line 3d is a loss (and lines 1d and 2c a tion: If your filing status is married filing separately and you lived with If or Part III. Instead, go to line 15. 	are zei your s	o or more), skip Parts spouse at any time dur	II and	d III and go to line	
Par	Special Allowance for Rental Real Estate Activities Note: Enter all numbers in Part II as positive amounts. See p				vamnle	
		bage c	of the manactions to	5	2,612,033	
5 6	Enter the smaller of the loss on line 1d or the loss on line 4	 6	2,596,333		2,012,000	
7	Enter modified adjusted gross income, but not less than zero (see page 8)	7	2,523,333			
	Note: If line 7 is greater than or equal to line 6, skip lines 8 and					
	9, enter -0- on line 10. Otherwise, go to line 8.					
8	9, enter -0- on line 10. Otherwise, go to line 8. Subtract line 7 from line 6	8	1,769,555			
9	9, enter -0- on line 10. Otherwise, go to line 8. Subtract line 7 from line 6	filing	separately, see page 8	9	1,769,555	
	9, enter -0- on line 10. Otherwise, go to line 8. Subtract line 7 from line 6	filing	separately, see page 8	9	1,769,555 1,767,900	
9	9, enter -0- on line 10. Otherwise, go to line 8. Subtract line 7 from line 6	I filing	separately, see page 8	10 Real	1,767,900 Estate Activition	
9	9, enter -0- on line 10. Otherwise, go to line 8. Subtract line 7 from line 6. Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married Enter the smaller of line 5 or line 9. If line 2c is a loss, go to Part III. Otherwise, go to line 15.	I filing	separately, see page 8	Real	1,767,900 Estate Activition of the instruction	
9 10 Par	9, enter -0- on line 10. Otherwise, go to line 8. Subtract line 7 from line 6. Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married Enter the smaller of line 5 or line 9. If line 2c is a loss, go to Part III. Otherwise, go to line 15. Special Allowance for Commercial Revitalization Enter \$25,000 reduced by the amount, if any, on line 10. If married filing	Deduce the early sepa	separately, see page 8 ctions From Rental xample for Part II on parately, see instructions	Real page 8	1,767,900 Estate Activition	
9 10 Par 11 12	9, enter -0- on line 10. Otherwise, go to line 8. Subtract line 7 from line 6. Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married Enter the smaller of line 5 or line 9. If line 2c is a loss, go to Part III. Otherwise, go to line 15. Special Allowance for Commercial Revitalization Description of Note: Enter all numbers in Part III as positive amounts. See Enter \$25,000 reduced by the amount, if any, on line 10. If married filling Enter the loss from line 4	Deduce the engree separation	separately, see page 8 ctions From Rental xample for Part II on p rately, see instructions	10 Real page 8 11 12	1,767,900 Estate Activitie of the instruction 2,081	
9 10 Par 11 12 13	9, enter -0- on line 10. Otherwise, go to line 8. Subtract line 7 from line 6. Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married Enter the smaller of line 5 or line 9. If line 2c is a loss, go to Part III. Otherwise, go to line 15. **Special Allowance for Commercial Revitalization In Note: Enter all numbers in Part III as positive amounts. See Enter \$25,000 reduced by the amount, if any, on line 10. If married filling Enter the loss from line 4. Reduce line 12 by the amount on line 10.	Deduce the early sepa	separately, see page 8 ctions From Rental xample for Part II on parately, see instructions	10 Real page 8 11 12 13	1,767,900 Estate Activitie of the instruction 2,081 2,414	
9 10 Par 11 12 13 14	9, enter -0- on line 10. Otherwise, go to line 8. Subtract line 7 from line 6. Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married Enter the smaller of line 5 or line 9. If line 2c is a loss, go to Part III. Otherwise, go to line 15. **Enter all numbers in Part III as positive amounts. See Enter \$25,000 reduced by the amount, if any, on line 10. If married filing Enter the loss from line 4. Reduce line 12 by the amount on line 10. Enter the smallest of line 2c (treated as a positive amount), line 11.	Deduce the early sepa	separately, see page 8 ctions From Rental xample for Part II on parately, see instructions	10 Real page 8 11 12	1,767,900 Estate Activitie of the instruction 2,081	
9 10 Par 11 12 13 14 Par	9, enter -0- on line 10. Otherwise, go to line 8. Subtract line 7 from line 6. Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married Enter the smaller of line 5 or line 9. If line 2c is a loss, go to Part III. Otherwise, go to line 15. Special Allowance for Commercial Revitalization Description of Note: Enter all numbers in Part III as positive amounts. See Enter \$25,000 reduced by the amount, if any, on line 10. If married filing Enter the loss from line 4. Reduce line 12 by the amount on line 10. Enter the smallest of line 2c (treated as a positive amount), line 11. Total Losses Allowed	Deduce the e	separately, see page 8 ctions From Rental xample for Part II on partely, see instructions controls con	10 Real page 8 11 12 13 14	1,767,900 Estate Activitie of the instruction 2,081 2,414	
9 10 Par 11 12 13 14	9, enter -0- on line 10. Otherwise, go to line 8. Subtract line 7 from line 6. Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married Enter the smaller of line 5 or line 9. If line 2c is a loss, go to Part III. Otherwise, go to line 15. **Enter all numbers in Part III as positive amounts. See Enter \$25,000 reduced by the amount, if any, on line 10. If married filing Enter the loss from line 4. Reduce line 12 by the amount on line 10. Enter the smallest of line 2c (treated as a positive amount), line 11.	Deduce the end of the	separately, see page 8 ctions From Rental xample for Part II on partely, see instructions	10 Real page 8 11 12 13	1,767,900 Estate Activition of the instruction 2,081 2,414 2,081	

NUMBER OF RETURNS FILED FOR SELECTED LINES

Low-Income Housing Credit

► Attach to your tax return.

OMB No. 1545-0984 Attachment Sequence No. 36a

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

Identifying number Total Forms Filed = 52,988

Par	t I Buildings Placed in Service Before January 1, 2008			
1	Number of Forms 8609-A attached for buildings placed in service before January 1, 2008			
2	Has there been a decrease in the qualified basis of any buildings accounted for on line 1 since the close of the preceding tax year? \square Yes \square No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule.			
	(i) (ii) (iv)			
3	Current year credit from attached Form(s) 8609-A for buildings placed in service before January 1, 2008 (see instructions)	3	755	
4	Part I low-income housing credit for buildings placed in service before January 1, 2008, from partnerships, S corporations, estates, and trusts	4	49,989	
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 Form 3800, line 1d	5	50,693	
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 Form 3800, line 1d	7		
Par	t II Buildings Placed in Service After December 31, 2007		,	
8	Number of Forms 8609-A attached for buildings placed in service after December 31, 2007			
9	Has there been a decrease in the qualified basis of any buildings accounted for on line 8 since the close of the preceding tax year? Yes No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule.			
	(i) (ii) (iv)			
10	Current year credit from attached Form(s) 8609-A for buildings placed in service after December 31, 2007 (see instructions)	10	13	
11	Part II low-income housing credit for buildings placed in service after December 31, 2007, from partnerships, S corporations, estates, and trusts	11	1,035	
12	Add lines 10 and 11. Partnerships and S corporations, report this amount on Schedule K; all others, continue to line 13	12	1,048	
13	Low-income housing credit included on line 12 from passive activities (see instructions)	13	626	
14	Subtract line 13 from line 12	14	436	
15	Low-income housing credit allowed for 2008 from a passive activity (see instructions)	15	2,608	
16	Carryforward of low-income housing credit for 2007 fiscal-year filers (see instructions)	16	0	
17	Carryback of low-income housing credit from 2009 (see instructions)	17		
18	Add lines 14 through 17. Estates and trusts, go to line 19; all others, report this amount on Form 3800, line 29d	18	3,036	
19	Amount allocated to beneficiaries of the estate or trust (see instructions)	19		
20	Estates and trusts. Subtract line 19 from line 18. Report this amount on Form 3800, line 29d	20		

Department of the Treasury

Internal Revenue Service

NUMBER OF RETURNS FILED FOR SELECTED LINES

Nondeductible IRAs

► See separate instructions.

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

Attachment Sequence No.

OMB No. 1545-0074

Fill in Your Address Only If You Are Filing This Form by Itself and Not

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

Total Forms Filed = 2,117,641

Your social security number

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 2008.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2008 and you made nondeductible contributions to a traditional IRA in 2008 or an earlier year. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified disaster recovery assistance distribution), qualified charitable distribution, one-time distribution to fund an HSA, conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2008 (excluding any portion

	 You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in you recharacterized) and you made nondeductible contributions to a traditional IRA in 			
1 2 3	Enter your nondeductible contributions to traditional IRAs for 2008, including those made for 2008 from January 1, 2009, through April 15, 2009 (see page 5 of the instructions)	1 2 3	593,411 929,484 1,199,357	
	In 2008, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion? No — Enter the amount from line 3 on line 14. Do not complete the rest of Part I. Yes — Go to line 4.			
4	Enter those contributions included on line 1 that were made from January 1, 2009, through April 15, 2009	4	3,822 1,196,538	
5 6	Subtract line 4 from line 3	3	1,100,000	
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2008. Do not include rollovers (other than repayments of qualified disaster recovery assistance distributions), qualified charitable distributions, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see page 6 of the instructions)			
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2008. Do not include amounts converted that you later recharacterized (see page 7 of the instructions). Also enter this amount on line 16			
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"			
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17			
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA	10	332,630	
13 14	Add lines 11 and 12. This is the nontaxable portion of all your distributions Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2008 and earlier years	13	1,156,579	
	Subtract line 12 from line 7	15a 15b	341,915 1,716	
С	Taxable amount. Subtract line 15b from line 15a. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	15c	341,915	
	age 59½ at the time of the distribution (see page 7 of the instructions).			

Page 2

NUMBER OF RETURNS FILED FOR SELECTED LINES Form 8606 (2008)

Part II	2008 Conversions Fron	n 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 2008 (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 2008, you cannot convert any amount from traditional, SEP, or SIMPLE IRAs to Roth IRAs for 2008. If you erroneously made a conversion, you must recharacterize (correct) it (see page 7 of the instructions).

		· · · · · · · · · · · · · · · · · · ·			, ,		<u> </u>	, , , , , , , , , , , , , , , , , , , ,	-		
16	convert	ted from trad	itional, SE	P, and SIMPLE	IRAs to Roth IRA	erwise, enter the As in 2008. Do not E IRAs in 2008 or 2	include	e amounts	16	80,755	
17	If you c	completed Pa		the amount from instructions)	m line 11. Otherv	vise, enter your bas	sis in t	he amount	17	12,880	
18						this amount on Fo			18	78,976	
Par	(ii C	nclude a rollo	s part onlover (other one-time o	y if you took a er than a repaym	nent of a qualifie	a Roth IRA in 20 d disaster recover naracterization, or i	y assis	stance distri	ibution), qualified char	ritable
19				distributions from		008 including any c		d first-time	19	435,975	
20	Qualifie \$10,000		omebuye	r expenses (see	page 7 of the in	structions). Do not	enter	more than	20	7,241	
21	Subtrac	ct line 20 from	m line 19.	If zero or less,	enter -0- and sk	cip lines 22 through	n 25		21	430,386	
22	Enter y	our basis in	Roth IRA	contributions (s	ee page 8 of the	e instructions) .			22	272,805	
23					enter -0- and skip page 8 of the ir	o lines 24 and 25. If nstructions)	more	than zero,	23	229,966	
24					al, SEP, and SIMF of the instruction	PLE IRAs and rolloves)	ers froi	m qualified 	24	21,318	
25a	Subtrac	ct line 24 fror	m line 23.	If zero or less,	enter -0- and sk	kip lines 25b and 2	5c .		25a	213,749	
b					disaster recovery on Form 8930,	assistance distrib	utions 	(see page	25b	3,287	
С			; Form 1	040A, line 11b;	or Form 1040NF				25c	211,404	
Are by It	Filing T		knowledge which pre	nalties of perjury, I on and belief, it is tru parer has any know signature	e, correct, and comp	xamined this form, included the control of preserved the control of preserved the control of the	iding ac parer (o	companying at ther than taxpa	ayer) is b	nts, and to the best pased on all information	t of my
Paid Pren	arer's	Preparer's signature)			Date	1	ck if self- loyed	Frepa	IEI S SON OF PIIN	
	Only	Firm's name (or if self-employed	ed),)				EIN Phono no	1	1	
		address, and 2	∠IP code 🕨					Phone no.	1	/	

NUMBER OF RETURNS FILED FOR SELECTED LINES Tax for Certain Children Who Have Investment Income of More Than \$1,800 ► Attach only to the child's Form 1040, Form 1040A, or Form 1040NR.

► See separate instructions.

Attachment Sequence No. **33**

Child's social security number

Department of the Treasury Internal Revenue Service (99) Child's name shown on return

		Total Forms Filed = 451,188			
Befo	ore you begin:	If the child, the parent, or any of the parent's other children for whom Form 8615 must D Tax Worksheet or has income from farming or fishing, see Pub. 929 , Tax Rules to explains how to figure the child's tax using the Schedule D Tax Worksheet or Schedule D Tax Worksheet	or Chil	dren and Depender	nedule nts. It
Α	Parent's name (first	, initial, and last). Caution: See instructions before completing.	В Ра	rent's social security n	
С	Parent's filing statu	s (check one): Married filing jointly Married filing separately Head of househo	ld	Qualifying wido	ow(er)
Pai	t I Child's	Net Investment Income			
				450.044	
1		s investment income (see instructions)	. 1	450,641	
2	\$1,800. Otherw	not itemize deductions on Schedule A (Form 1040 or Form 1040NR), ente ise, see instructions	. 2	451,188	
3	Subtract line 2 attach it to the	from line 1. If zero or less, stop ; do not complete the rest of this form but do child's return	3	430,375	
4		s taxable income from Form 1040, line 43; Form 1040A, line 27; or Form 1040NR hild files Form 2555 or 2555-EZ, see the instructions	, . 4	421,711	
5	attach it to the		. 5	421,711	
Par	t II Tentati	ve Tax Based on the Tax Rate of the Parent			Т
6	line 6; Form 10	t's taxable income from Form 1040, line 43; Form 1040A, line 27; Form 1040EZ 40NR, line 40; or Form 1040NR-EZ, line 14. If zero or less, enter -0 If the paren or 2555-EZ, see the instructions		381,035	
7	Enter the total	, if any, from Forms 8615, line 5, of all other children of the parent named include the amount from line 5 above	7	131,441	
8	Add lines 5, 6,	and 7 (see instructions)	. 8	423,259	
9	If the Qualified	the amount on line 8 based on the parent's filing status above (see instructions) Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or 1040) is used to figure the tax, check here Boxes checked = 337.895		417,873	
10	Enter the pare minimum tax; F include any tax parent files For	nt's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative form 1040EZ, line 11; Form 1040NR, line 41; or Form 1040NR-EZ, line 15. Do not from Form 4972 or 8814 or any tax from recapture of an education credit. If the n 2555 or 2555-EZ, see the instructions. If the Qualified Dividends and Capital Gain. Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax Boxes checked = 210,106	t e n	o 374,506	
11	Subtract line 10) from line 9 and enter the result. If line 7 is blank, also enter this amount on line	11	406,737	
12a	•	17		430,375	
		line 12a. Enter the result as a decimal (rounded to at least three places) .	. 12	b × .	
13 Par	Multiply line 11 t III Child's	Tax —If lines 4 and 5 above are the same, enter -0- on line 15 and go	. 13 to line		
14	Subtract line 5	308 351			
15	the Qualified I	on the amount on line 14 based on the child's filing status (see instructions). I Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, orrm 1040) is used to figure the tax, check here . Checked = 285.188		5 253,791	
16	Add lines 13 ar	nd 15	. 16	408,693	
17	Enter the tax of the Qualified I	on the amount on line 4 based on the child's filing status (see instructions). I Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, orm 1040) is used to figure the tax, check here . Checked = 304,225		7 306,043	
18	Enter the large	r of line 16 or line 17 here and on the child's Form 1040, line 44; Form 1040An 1040NR, line 41. If the child files Form 2555 or 2555-EZ, see the instructions		408,693	

Individuals, Estates, and Trusts

► See separate instructions. ► Attach to Form 1040, 1040NR, or 1041. OMB No. 1545-1073 Attachment Sequence No. **74**

Internal Revenue Service (99) Name(s) shown on return

(Rev. February 2009)

Department of the Treasury

Form

Total Forms Filed = 1,347,917

Identifying number

Б.	Not Minimum Tox on Fredrick House			
Pa	rt I Net Minimum Tax on Exclusion Items			
1	Combine lines 1, 6, and 10 of your 2007 Form 6251. Estates and trusts, see instructions	1	1,326,763	
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	1,250,537	
3	Minimum tax credit net operating loss deduction (see instructions)	3	(7.662)
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 \$207,500 and you were married filing separately for 2007, see instructions	4	1,288,937	
5	Enter: \$66,250 if married filing jointly or qualifying widow(er) for 2007; \$44,350 if single or head of household for 2007; or \$33,125 if married filing separately for 2007. Estates and trusts, enter \$22,500	5	1,347,917	
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2007; \$112,500 if single or head of household for 2007; or \$75,000 if married filing separately for 2007. Estates and trusts, enter \$75,000	6	1,347,917	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	1,018,868	
8	Multiply line 7 by 25% (.25)	8	1,018,868	
9	Subtract line 8 from line 5. If zero or less, enter -0 If this form is for a child under age 18, see instructions	9	1,074,516	
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10	1,224,102	
11	• If for 2007 you filed Form 2555 or 2555-EZ, see page 2 of the instructions for the amount to enter.		Using Part III =	
	• If for 2007 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 51 here. Form 1040NR filers, see instructions.	11	921,664	
	• All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2007), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2007) from the result. Form 1040NR filers, see instructions.			
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	310,943	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	1,221,003	
14	Enter the amount from your 2007 Form 6251, line 34, or 2007 Form 1041, Schedule I, line 55.	14	1,231,546	
<u>15</u>	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15	974,502	

Form 8801 (2008) (Rev. 2-2009)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Par	t II Current Year Nonrefundable and Refundable Credits and Carryforward to 20	09		
16	Enter the amount from your 2007 Form 6251, line 35, or 2007 Form 1041, Schedule I, line 56.	16	1,085,467	
17	Enter the amount from line 15	17	, ,	
			050.005	
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18	850,265	
19	2007 credit carryforward. Enter the amount from your 2007 Form 8801, line 28	19	907,609	
20	Enter your 2007 unallowed qualified electric vehicle credit (see instructions)	20	876	
21	Enter as a negative amount any alternative minimum tax for 2007 or any prior year that is attributable to the exercise of incentive stock options and was unpaid as of October 3, 2008 (see instructions)	21	(356)
22	Combine lines 18 through 21. If zero or less, enter -0	22	1,269,952	
23	Enter 50% (.50) of the total interest and penalties you paid before October 3, 2008, on alternative minimum tax attributable to the exercise of incentive stock options for 2007 or any prior year .	23	1,607	
24	Add lines 22 and 23. If zero, stop here and see instructions	24	1,220,013	
25	Enter your 2008 regular income tax liability minus allowable credits (see instructions)	25	1,125,318	
26	Enter the amount from your 2008 Form 6251, line 34, or 2008 Form 1041, Schedule I, line 54 .	26	1,079,715	
27	Subtract line 26 from line 25. If zero or less, enter -0	27	415,577	
28	Current year nonrefundable credit. Enter the smaller of line 24 or line 27. Also enter this amount on your 2008 Form 1040, line 54 (check box b); Form 1040NR, line 49 (check box b); or Form 1041, Schedule G, line 2d	28	415,577	
29	 Estates and trusts: Leave lines 29 and 30 blank and go to line 31. Individuals: Did you have a minimum tax credit carryforward to 2006 (on your 2005 Form 8801, line 26) or pay any interest or penalties before October 3, 2008, on alternative minimum tax attributable to the exercise of incentive stock options for 2007 or any prior year? 			
	No. Leave lines 29 and 30 blank and go to line 31.			
	Yes. Complete Part IV of Form 8801 to figure the amount to enter	29	328,241	
30	Is line 29 more than line 28?			
	No. Leave line 30 blank and go to line 31.			
	Yes. Subtract line 28 from line 29. This is your current year refundable credit. Enter the result here and on your 2008 Form 1040, line 68 (check box c), or Form 1040NR, line 68	30	287,945	
31	Credit carryforward to 2009. Subtract the larger of line 28 or line 29 from line 24. Keep a record of this amount because you may use it in future years	31	944,064	

Page 2

Page 3

Form 8801 (2008) (Rev. 2-2009)

Par	t III Tax Computation Using Maximum Capital Gains Rate	S		
	Caution. If you did not complete the 2007 Qualified Dividends and Ca Worksheet, the 2007 Schedule D Tax Worksheet, or Part V of the 2007 1041), see the instructions before completing this part.			
32	Enter the amount from Form 8801, line 10. If you filed Form 2555 or 25 the amount from line 3 of the worksheet on page 2 of the instructions		32	
33	Caution. If for 2007 you filed Form 1040NR, 1041, 2555, or 2555-EZ, instructions before completing lines 33, 34, and 35. Enter the amount from line 6 of your 2007 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2007 Schedule D Tax Worksheet, or the amount from line 22 of the 2007 Schedule D (Form 1041), whichever applies*	see page 4 of the		
	If you figured your 2007 tax using the 2007 Qualified Dividends and Capital Gain Tax Worksheet, skip line 34 and enter the amount from line 33 on line 35. Otherwise, go to line 34.			
34	Enter the amount from line 19 of your 2007 Schedule D (Form 1040), or line 14b, column (2), of the 2007 Schedule D (Form 1041)	34		
35	Add lines 33 and 34, and enter the smaller of that result or the amount from line 10 of your 2007 Schedule D Tax Worksheet	35		
36	Enter the smaller of line 32 or line 35		36	
37	Subtract line 36 from line 32		37	
38	If line 37 is \$175,000 or less (\$87,500 or less if married filing separatel 37 by 26% (.26). Otherwise, multiply line 37 by 28% (.28) and subtract married filing separately for 2007) from the result. Form 1040NR filers,	\$3,500 (\$1,750 if	38	
39	Enter: • \$63,700 if married filing jointly or qualifying widow(er) for 2007, • \$31,850 if single or married filing separately for 2007, • \$42,650 if head of household for 2007, or • \$2,150 for an estate or trust. Form 1040NR filers, see instructions	39		
40	Enter the amount from line 7 of your 2007 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2007 Schedule D Tax Worksheet, or the amount from line 23 of the 2007 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2007 Schedule D (Form 1041), enter -0 Form 1040NR filers, see instructions	40		
41	Subtract line 40 from line 39. If zero or less, enter -0	41		
42	Enter the smaller of line 32 or line 33	42 43		
43 44	Enter the smaller of line 41 or line 42		44	
45	Subtract line 43 from line 42	45		
46	Multiply line 45 by 15% (.15)		46	
	If line 34 is zero or blank, skip lines 47 and 48 and go to line 49. O	· · · · · · · · · · · · · · · · · · ·		
47 40	Subtract line 42 from line 36	47	48	
48 49	Multiply line 47 by 25% (.25)		49	
50	If line 32 is \$175,000 or less (\$87,500 or less if married filing separatel 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract married filing separately for 2007) from the result. Form 1040NR filers,	y for 2007), multiply line : \$3,500 (\$1,750 if	50	
51	Enter the smaller of line 49 or line 50 here and on line 11. If you filed for 2007, do not enter this amount on line 11. Instead, enter it on line page 2 of the instructions	Form 2555 or 2555-EZ 4 of the worksheet on	51	
×	000T 0 100 1 D1 1 1 1 1 0 10 10 1 T 100 1 T 100 1 1 1 1		0	

^{*} The 2007 Qualified Dividends and Capital Gain Tax Worksheet is on page 35 of the 2007 Instructions for Form 1040. The 2007 Schedule D Tax Worksheet is on page D-10 of the 2007 Instructions for Form 1041).

Form 8801 (2008) (Rev. 2-2009)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Page 4

Part IV **Tentative Refundable Credit** 52 Enter the amount from line 22 Enter the total of lines 18 and 20 from your 2006 Form 8801. 53 53 144,201 If zero or less, enter -0- Enter the total of lines 18 and 20 from your 2007 Form 8801. 54 152,508 Enter the total of lines 18 and 20 from your 2008 Form 8801. 139,204 55 If zero or less, enter -0-242,744 56 56 Long-term unused minimum tax credit. Subtract line 56 from line 52 (If zero or less, enter -0-57 330,195 57 here and on line 61 and go to line 62) 58 58 198,348 59 59 Enter the amount from your 2007 Form 8801, line 55 60 60 Enter the larger of line 58 or line 59 61 Enter the **smaller** of line 57 or line 60 61 62 Enter the amount from line 23 62 Add lines 61 and 62. Enter the result here and on line 29 63

Form **8801** (2008) (Rev. 2-2009)

2008 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

Form **8812**

NUMBER OF RETURNS FILED FOR SELECTED LINES Additional Child Tax Credit



OMB No. 1545-0074

2008

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			Your so	cial security number	er
		Total Forms Filed = 18,269,024				
Par	t I All File	rs				
1	page 38 of the F	from line 1 of your Child Tax Credit Worksheet on page 43 of the orm 1040A instructions, or page 19 of the Form 1040NR instruction from line 8 of the worksheet on page 4 of the publication	actions. If you used Pub.	1	18,268,202	
2	Enter the amoun	t from Form 1040, line 52, Form 1040A, line 33, or Form 1040	ONR, line 47	2	8,580,797	
3 4a	Earned income Midwestern disa	rom line 1. If zero, stop ; you cannot take this credit (see instructions on back). If your main home was in a ster area when the disaster occurred, and you are electing to arned income, check here	4a 18,201,541	3	18,238,393	
b 5	back)	bat pay (see instructions on	5 18,071,287			
6		bunt on line 5 by 15% (.15) and enter the result	10,011,201	6	18,071,287	
Par	Next. Do you ha No. If line smalle Yes. If line line 13					
rai		n Filers Who Have Three or More Qualifying Child				
7	6. If married filin	security and Medicare taxes from Form(s) W-2, boxes 4 and ng jointly, include your spouse's amounts with yours. If you lroad, see instructions on back	7 1,739,424			
8	1040 filers:	Enter the total of the amounts from Form 1040, lines 27 and 58, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 61.	8 394,202			
	1040A filers: 1040NR filers:	Enter -0 Enter the total of the amounts from Form 1040NR, line 53, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 57.				
9	Add lines 7 and	8	9 1,946,834			
10	1040 filers:	Enter the total of the amounts from Form 1040, lines 64a and 65.				
	1040A filers:	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).	1,079,934			
	1040NR filers:	Enter the amount from Form 1040NR, line 60.				
11	Subtract line 10	from line 9. If zero or less, enter -0		11	973,998	
12 Par	Next, enter the	of line 6 or line 11		12	1,973,494	
				13	18,160,498	
13	THIS IS YOUR A	dditional child tax credit	1040A 1040A 1040NR	Ent For For	ter this amount on rm 1040, line 66, rm 1040A, line 41, c rm 1040NR, line 61.	

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.

Total Forms Filed = 230,111

OMB No. 1545-0074

Attachment Sequence No. **40**

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

Your social security number

Α	Child's name (first, initial, and last)			B Chil	d's social security n	numbe
				1st C	hild's SSN = 147	7,67
<u> </u>	If more than one Form 8814 is attached, check here				<u> • </u>	
Pa	t I Child's Interest and Dividends To Report on Your I	Return				
1a	Enter your child's taxable interest. If this amount is different from child's Forms 1099-INT and 1099-OID, see the instructions		ounts shown on the	1a	69,321	
b	Enter your child's tax-exempt interest. Do not include this amount on line 1a	1b	3,714			
2a	Enter your child's ordinary dividends, including any Alaska Permar child received any ordinary dividends as a nominee, see the instru		-	2a	114,401	
b	Enter your child's qualified dividends included on line 2a. See the instructions	2b	62,989			
3	Enter your child's capital gain distributions. If your child received a as a nominee, see the instructions			3	38,115	
4	Add lines 1a, 2a, and 3. If the total is \$1,800 or less, skip lines 5 th If the total is \$9,000 or more, do not file this form. Your child mus to report the income.	4	147,930			
5	Base amount			5	1,800	00
6	Subtract line 5 from line 4			6	90,363	
	If both lines 2b and 3 are zero or blank, skip lines 7 through 10 go to line 12. Otherwise, go to line 7.), enter	-0- on line 11, and			
7	Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places)	7				
8	Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places)	8				
9	Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return	9	26,195			
10	Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return	10	16,320			
11	Add lines 9 and 10			11	28,005	
12	Subtract line 11 from line 6. Include this amount in the total on F 1040NR, line 21. In the space next to line 21, enter "Form 8814" a	nd shov	the amount. If you			
	checked the box on line C above, see the instructions. Go to line	13 belo	W	12	87,559	
Pai	t II Tax on the First \$1,800 of Child's Interest and Divi	dends				
13	Amount not taxed			13	900	00
14	Subtract line 13 from line 4. If the result is zero or less, enter -0			14	133,065	
15	Tax. Is the amount on line 14 less than \$900?)			
	■ No. Enter \$90 here and see the Note below.		\	15	133,055	

Cat. No. 10750J

2008 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Like-Kind Exchanges

Department of the Treasury Internal Revenue Service

(and section 1043 conflict-of-interest sales)

► Attach to your tax return.

OMB No. 1545-1190

2008

Attachment
Sequence No. 109

Name(s) shown on tax return

Total Forms Filed = 128,114

Identifying number

Pa	rt I Information on the Like-Kind Exchange								
1	Note: If the property described on line 1 or line 2 is real or personal property loc Description of like-kind property given up:	cated outside the United S	tates,	indicate the country.					
2	Description of like-kind property received:								
3	Date like-kind property given up was originally acquired (month, day, year)		3	MM/DD/YYYY					
4	Date you actually transferred your property to other party (month, day, year	ır)	4	MM/DD/YYYY					
5	Date like-kind property you received was identified by written notice to day, year). See instructions for 45-day written notice requirement		5	MM/DD/YYYY					
6	Date you actually received the like-kind property from other party (month, day,	year). See instructions	6	MM/DD/YYYY					
	Was the exchange of the property given up or received made with a relative (such as through an intermediary)? See instructions. If "Yes," complete Part								
	rt II Related Party Exchange Information	B	5						
8	Name of related party	Relationship to you	Relate	ed 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 tran exchange), did the related party sell or dispose of any part of the like-kin intermediary) in the exchange or transfer property into the exchange, direct intermediary), that became your replacement property?	d property received from ctly or indirectly (such as	you throu	(or an					
10	During this tax year (and before the date that is 2 years after the last tran exchange), did you sell or dispose of any part of the like-kind property you								
	If both lines 9 and 10 are "No" and this is the year of the exchange, go to the year of the exchange, stop here. If either line 9 or line 10 is "Yes," co deferred gain or (loss) from line 24 unless one of the exceptions on line 11	omplete Part III and repo							
11	If one of the exceptions below applies to the disposition, check the application	able box:							
а	The disposition was after the death of either of the related parties.								
b	The disposition was an involuntary conversion, and the threat of conve	ersion occurred after the	excha	ange.					
С	You can establish to the satisfaction of the IRS that neither the exchar principal purposes. If this box is checked, attach an explanation (see in		ad ta	x avoidance as one of its					

Form 8824 (2008)

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

Pa	rt III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Red	eive	k	
	Caution: If you transferred and received (a) more than one group of like-kind properties or (b) cash or other Reporting of multi-asset exchanges in the instructions.	er (not	like-kind) property	, see
	Note: Complete lines 12 through 14 only if you gave up property that was not like-kind. Otherwise, g	o to lii	ne 15.	
	Fair market value (FMV) of other property given up			
13	Adjusted basis of other property given up			
14	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale	14	3,314	
	Caution: If the property given up was used previously or partly as a home, see Property used as			
	home 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	17,742	
16	FMV of like-kind property you received	16	111,132	
	Add lines 15 and 16	17	113,955	
	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any			
	exchange expenses not used on line 15 (see instructions)	18	124,023	
19	Realized gain or (loss). Subtract line 18 from line 17	19	120,569	
	Enter the smaller of line 15 or line 19, but not less than zero	20	12,668	
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	21	1,721	
	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	12,541	
23	Recognized gain. Add lines 21 and 22	23	12,710	
	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24	118,228	
	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	25	123,181	
_	rt IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales		-, -	
	Enter the number from the upper right corner of your certificate of divestiture. (Do not attach a copy of your certificate. Keep the certificate with your records.)			
28	Description of replacement property ►			
29	Date divested property was sold (month, day, year)	29	MM/DD/YY	YY
30	Sales price of divested property (see instructions)			
31	Basis of divested property			
	Realized gain. Subtract line 31 from line 30	32		
33	Cost of replacement property purchased within 60 days after date of sale			
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		$oxed{oxed}$
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		ـــــــ
37	Deferred gain. Subtract the sum of lines 35 and 36 from line 32	37		
		-		-
00	Basis of replacement property. Subtract line 37 from line 33	20		

Department of the Treasury

Internal Revenue Service

NUMBER OF RETURNS FILED FOR SELECTED LINES

Expenses for Business Use of Your Home

► File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.

► See separate instructions.

2008 Attachment Sequence No. 66

OMB No. 1545-0074

Name(s) of proprietor(s) Your social security number Total Forms Filed = Not Available Part I Part of Your Home Used for Business Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory 1 2 2 3 % For daycare facilities not used exclusively for business, go to line 4. All others go to line 7. Multiply days used for daycare during year by hours used per day 4 5 Total hours available for use during the year (366 days \times 24 hours) (see instructions) 5 6 6 Divide line 4 by line 5. Enter the result as a decimal amount . . . Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3 7 % **Figure Your Allowable Deduction** Enter the amount from Schedule C, line 29, plus any net gain or (loss) derived from the business use of your home and shown on Schedule D or Form 4797. If more than one place of business, see instructions . . . 8 See instructions for columns (a) and (b) before (a) Direct expenses (b) Indirect expenses completing lines 9-21. 9 Casualty losses (see instructions) 9 10 10 Deductible mortgage interest (see instructions) Real estate taxes (see instructions) 11 11 12 Add lines 9, 10, and 11 12 13 13 Multiply line 12, column (b) by line 7 14 Add line 12, column (a) and line 13. 14 15 Subtract line 14 from line 8. If zero or less, enter -0-15 16 Excess mortgage interest (see instructions) . . 16 17 17 18 18 Rent 19 19 20 20 21 Other expenses (see instructions) 21 22 22 Add lines 16 through 21 Multiply line 22, column (b) by line 7 23 23 24 Carryover of operating expenses from 2007 Form 8829, line 42 . . . 25 25 Add line 22 column (a), line 23, and line 24 26 26 Allowable operating expenses. Enter the **smaller** of line 15 or line 25 . . . Limit on excess casualty losses and depreciation. Subtract line 26 from line 15 . . . 27 27 28 28 29 1,693,704 29 Depreciation of your home from line 41 below Carryover of excess casualty losses and depreciation from 2007 Form 8829, line 43 31 31 32 32 Allowable excess casualty losses and depreciation. Enter the smaller of line 27 or line 31 . . . 33 33 36.075 Casualty loss portion, if any, from lines 14 and 32. Carry amount to Form 4684, Section B . . . 34 Allowable expenses for business use of your home. Subtract line 34 from line 33. Enter here 35 and on Schedule C, line 30. If your home was used for more than one business, see instructions ▶ 35 **Depreciation of Your Home** Part III 36 Enter the **smaller** of your home's adjusted basis or its fair market value (see instructions) . 37 37 38 38 Business basis of building. Multiply line 38 by line 7 39 39 Depreciation percentage (see instructions) . . . 40 % 40 Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above 41 41 Carryover of Unallowed Expenses to 2009 Part IV Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0- 42 Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-43 627,188

Form

8839

NUMBER OF RETURNS FILED FOR SELECTED LINES

Qualified Adoption Expenses

► Attach to Form 1040 or 1040NR.

OMB No. 1545-0074 Attachment Sequence No. 38

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

► See separate instructions.

Your social security number Total Forms Filed = 102,905

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			Check	if child was-				
•	(a) Child's name First Last		(b) Child's year of birth	(c) born before 1991 and disabled	(d) a child with special needs	(e) a foreign child	(f) Child's identifying number	
Child 1			97,582	٥	24,273	25,351	98,116	
Child 2			24,967	0	10,185	7,039	23,972	

Child 2			24,967	0		10,185	7,039		! !	23,9	72
Caut	ion. If the child was a foreign child, see Spe	cial ru	⊥ Iles in the ins	tructions	for	line 1, col	umn (e),	that b	egin on pac		
	complete Part II or Part III. If you received en										
Par	t II Adoption Credit										
			Child	1		Child	2				
•		2	\$11,65	00 00		\$11,65	50 00	-			
2	Maximum adoption credit per child Did you file Form 8839 for a prior year		Ψ11,00	00		Ψ11,00	00	-			
3	for the same child?										
	□ No. Enter -0										
	☐ Yes. See page 3 of the instructions for }										
	the amount to enter.										
4	Subtract line 3 from line 2	4									
5	Qualified adoption expenses (see page 3	_									
	of the instructions)	5	51,326			11,371		-			
	Caution. Your qualified adoption expenses										
	may not be equal to the adoption expenses you paid in 2008.										
6	Enter the smaller of line 4 or line 5	6									
7	Add the amounts on line 6. If zero, skip lines	s 8 thre	ough 11 and	enter -0-	on	line 12		7	50,898	3	
8	Modified adjusted gross income (see page 3 o		•	. 8							
	Is line 8 more than \$174,730?		, , ,								
	■ No. Skip lines 9 and 10, and enter -0-	on line	11.								
	☐ Yes. Subtract \$174,730 from line 8 .			. 9				.			
10	Divide line 9 by \$40,000. Enter the result as	a deci	imal (rounded	I to at lea	ast 1	three place	es).	40	\ <u></u>		
	Do not enter more than 1.000							10	×	•	
11	Multiply line 7 by line 10				•			12	50,118		
12 13	Subtract line 11 from line 7	 3 of w			ard		 Martin	12	50,110	,	
10	page 5 of the 2007 Form 8839 instructions	-			ai u			13	59,229	9	
14	Add lines 12 and 13							14	101,65	8	
15	Enter the amount from Form 1040, line 46, or I	Form 1	040NR, line 43	3 15							
16	1040 filers: Enter the total of any amounts		1								
	Form 1040, lines 47 through 5 Line 11 Worksheet in Pub. 972										
	the instructions); and Form 83			16							
			\ ·	10				-			
	1040NR filers: Enter the total of any amounts 1040NR, lines 44 through 46; I										
	Line 11 Worksheet in Pub. 972	see p	age 3								
	of the instructions); and Form	8396, li	ne 11.								
17	Subtract line 16 from line 15							17			
18	Adoption credit. Enter the smaller of line 1										
	line 53, or Form 1040NR, line 48. Check be				s sr	naller than	line 14,	40	88,628	,	
	you may have a credit carryforward (see pa				-			18		'	(0000)
ror I	Paperwork Reduction Act Notice, see page	e o or	me instruction	วทร.		Cat. No. 2	22843L		Form	8839	(2008)

Page 2

Part III Employer-Provided Adoption Benefits

Form 8839 (2008)

	ſ		Child 1		Child 2				
19	Maximum exclusion per child	19	\$11,650	00	\$11,650	00			
20	Did you receive employer-provided adoption benefits for a prior year for the same child? No. Enter -0 Yes. See page 6 of the instructions for the amount to enter.	20							
21	Subtract line 20 from line 19	21							
22	Employer-provided adoption benefits you received in 2008. This amount should be shown in box 12 of your 2008 Form(s) W-2 with code T	22							
23	Add the amounts on line 22						23	5,221	
24	Enter the smaller of line 21 or line 22. But if the child was a child with special needs and the adoption became final in 2008, enter the amount from line 21	24							
25	Add the amounts on line 24. If zero, skip line enter -0- on line 30, and go to line 31	nes 20	6 through 29,	25					
26	Modified adjusted gross income (from the worksheet on page 6 of the instructions)								
27	Is line 26 more than \$174,730?								
	 No. Skip lines 27 and 28, and enter -0- on line 29. Yes. Subtract \$174,730 from line 26								
28	Divide line 27 by \$40,000. Enter the result as			28	× .				
29	to at least three places). Do not enter more Multiply line 25 by line 28			29					
30	Excluded benefits. Subtract line 29 from I	ine 2	5				30	4,449	
31	Taxable benefits. Is line 30 more than line	23?							
	No. Subtract line 30 from line 23. Also, line 7 of Form 1040 or line 8 of Form 7 of Form 1040 or line 8 of Form	rm 1	040NR. On the do		I				
	☐ Yes. Subtract line 23 from line 30. Ente	r the	result as a negati				31	4,211	
	the total you would enter on line by the amount on Form 8839, line or line 8 of Form 1040NR. Enter "line.	31. E	Enter the result on	line 7	of Form 1040				

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



- You paid adoption expenses in 2007, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2007.
- The total adoption expenses you paid in 2008 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2008 or earlier.
- You adopted a child with special needs and the adoption became final in 2008.

2008 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

NUMBER OF RETURNS FILED FOR SELECTED LINES Empowerment Zone and Renewal Community Employment Credit

Department of the Treasury Internal Revenue Service

8844

For Paperwork Reduction Act Notice, see instructions.

► Attach to your tax return.

OMB No. 1545-1444 Attachment Sequence No. 99

Form **8844** (2008)

Name	(s) shown on return	Identifyir	ng number	
	Total Forms Filed = 39,325			
1 a b	Enter the total qualified wages paid or incurred during calendar year 2008 only (see instructions) Qualified empowerment zone wages	1a	1,892 907	
2	Add lines 1a and 1b. See instructions for the adjustment you must make to salaries and wages .	. 2		
3	Employment zone and renewable community employment credit from partnerships, S corporations cooperatives, estates, and trusts			
4	Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 5			
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 2008 (see instructions)	. 7	5,089	
8	Carryforward of empowerment zone and renewal community employment credit to 2008	. 8	7,621	
9	Carryback of empowerment zone and renewal community employment credit from 2009 (see instructions)	9		
10	Add lines 6 through 9. Cooperatives, estates, and trusts, go to line 11. All others, report this amount on Form 3800, line 24		38,646	
11	Amount allocated to the patrons of the cooperative or the beneficiaries of the estate or trust (see instructions)			
12	Cooperatives, estates, and trusts. Subtract line 11 from line 10. Report this amount on Form 3800, line 24			

Cat. No. 16145S

Form **8846**

NUMBER OF RETURNS FILED FOR SELECTED LINES Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips

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

Attach to your tax return.

OMB No. 1545-1414

Attachment Sequence No. **98**

Identifying number

Total Forms Filed = 83,829

Note. Claim this credit only for social security and Medicare taxes paid by a food or beverage establishment where tipping is customary for providing food or beverages. See the instructions for line 1.

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	1	5,517	
2	Tips not subject to the credit provisions (see instructions)	2	1,850	
3	Creditable tips. Subtract line 2 from line 1	3	5,517	
4	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded \$102,000, see instructions and check here Boxes checked = 2 ▶ □	4	5,515	
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5	76,505	
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 7	6	81,149	
7	Credit for employer social security and Medicare taxes paid on certain employee tips included on line 6 from passive activities (see instructions)	7	29,268	
8	Subtract line 7 from line 6	8	53,540	
9	Credit for employer social security and Medicare taxes paid on certain employee tips allowed for 2008 from passive activities (see instructions)	9	12,814	
10	Carryforward of the credit for employer social security and Medicare taxes paid on certain employee tips that originated in a tax year that began after 2006 (see instructions)	10	11,173	
11	Carryback of the credit for employer social security and Medicare taxes paid on certain employee			
40	tips from 2009 (see instructions)	11	68,523	
12	Add lines 8 through 11. Report this amount on Form 3800, line 29f	12	00,323	

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

Certain food and beverage establishments (see *Who Should File* below) use Form 8846 to claim a credit for social security and Medicare taxes paid or incurred by the employer on certain employees' tips. The credit is part of the general business credit.

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

Who Should File

File Form 8846 if you meet both of the following conditions.

1. You had employees who received tips from customers for providing, delivering, or serving food or beverages for consumption if tipping of employees for delivering or serving food or beverages is customary.

2. During the tax year, you paid or incurred employer social security and Medicare taxes on those tips.

How the Credit Is Figured

Generally, the credit equals the amount of employer social security and Medicare taxes paid or incurred by the employer on tips received by the employee. However, the amount of tips for any month that are used to figure the credit must be reduced by the amount by which the wages that would have been payable during that month at \$5.15 an hour exceed the wages (excluding tips) paid by the employer during that month.

For example, an employee worked 100 hours and received \$450 in tips for October 2008. The worker received \$375 in wages (excluding tips) at the rate of \$3.75 an hour. If the employee had been paid \$5.15 an hour, the employee would have received wages, excluding tips, of \$515. For credit purposes, the \$450 in tips is reduced by \$140 (the difference between \$515 and \$375), and only \$310 of the employee's tips for October 2008 is taken into account.

Specific Instructions

Figure the current year credit from your trade or business on lines 1 through 4.

Line 1

Enter the tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year.

Include tips received from customers for providing, delivering, or serving food or beverages for consumption if tipping of employees for delivering or serving food or beverages is customary.

Line 2

If you pay each tipped employee wages (excluding tips) equal to or more than \$5.15 an hour enter zero on line 2.

Figure the amount of tips included on line 1 that are not creditable for each employee on a monthly basis. This is the total amount that would be payable to the employee at \$5.15 an hour reduced by the wages (excluding tips) actually paid to the employee during the month. Enter on line 2 the total amounts figured for all employees.

Form **8846** (2008)

2008 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Archer MSAs and

Long-Term Care Insurance Contracts

► Attach to Form 1040 or Form 1040NR.

► See separate instructions.

OMB No. 1545-0074

Attachment Sequence No. **39**

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

Social security number of MSA

	Total Forms Filed = 102,384 account model. In both spotses have MSAs, see page 1 of the instructions ▶			
Sec	tion A. Archer MSAs. If you have only a Medicare Advantage MSA, skip Section A and complete	e Sect	tion B.	
Par				
			Yes	No
1a	Did you or your employer make contributions to your Archer MSA for 2008?			=37,308
	If "Yes," were you uninsured when the MSA was established (see page 2 of the instructions)?		1b Yes	=19,082
	If line 1a is "Yes," indicate coverage under high deductible health plan: Self-Only or Fa			
2a	If married, did your spouse or spouse's employer make contributions to your spouse's Archer MSA for	2008	? 2a Yes	=25,737
b	If "Yes," was your spouse uninsured when the MSA was established (see page 2 of the instructions)?			=5,047
С	If line 2a is "Yes," indicate coverage under high deductible health plan: Self-Only or Fa	amily		
Par	t II Archer MSA Contributions and Deductions. See page 2 of the instructions before	ore co	ompleting this	s part.
	If you are filing jointly and both you and your spouse have high deductible he	alth p	olans with se	lf-only
	coverage, complete a separate Part II for each spouse.			
3	Total employer contributions to your Archer MSA(s) for 2008 3			
4	Archer MSA contributions you made for 2008, including direct deposits of economic stimulus			
	payments and those made from January 1, 2009, through April 15, 2009, that were for 2008. Do			
	not include rollovers (see page 3 of the instructions)	4	15,319	
5	Limitation from the worksheet on page 3 of the instructions	5	11,462	
6	Compensation (see page 3 of the instructions) from the employer maintaining the high deductible			
	health plan. (If self-employed, enter your earned income from the trade or business under which			
	the high deductible health plan was established.)	6	10,776	
7	Archer MSA deduction. Enter the smallest of line 4, 5, or 6 here. Also include this amount on			
	Form 1040, line 36, or Form 1040NR, line 34. On the dotted line next to Form 1040, line 36, or	_	0.004	
	Form 1040NR, line 34, enter "MSA" and the amount.	7	8,921	
Dor	Caution: If line 4 is more than line 7, you may have to pay an additional tax (see page 4 of the instruct	ons).		
	t III Archer MSA Distributions	0-	24.004	
8a	Total distributions you and your spouse received in 2008 from all Archer MSAs (see page 4 of the instructions)	8a	24,904	+
b	Distributions included on line 8a that you rolled over to another Archer MSA or a health savings			
	account. Also include any portion of a direct deposit of an economic stimulus payment and			
	excess contributions (and the earnings on those excess contributions) included on line 8a that	g _h	655	
	were withdrawn by the due date of your return (see page 4 of the instructions)	8b 8c	24,903	+
	Subtract line 8b from line 8a	9	21,767	+
9	Unreimbursed qualified medical expenses (see page 4 of the instructions)	-	21,707	+
10	Taxable Archer MSA distributions. Subtract line 9 from line 8c. If zero or less, enter -0 Also			
	include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "MSA" and the amount	10	6,454	
44.			-,	
па	If any of the distributions included on line 10 meet any of the Exceptions to the Additional 15% Tax (see page 5 of the instructions), check here Boxes.checked.= 1,782 . ▶			
b	Additional 15% tax (see page 4 of the instructions). Enter 15% (.15) of the distributions included on line 10 that are subject to the additional 15% tax. Also include this amount in the total on			
	Form 1040, line 61, or Form 1040NR, line 57. On the dotted line next to Form 1040, line 61, or			
	Form 1040NR, line 57, enter "MSA" and the amount	11b	5,120	
Sec	tion B. Medicare Advantage MSA Distributions. If you are filing jointly and both you are	nd yo	ur spouse red	eived
	distributions in 2008 from a Medicare Advantage MSA, complete a separate Se	ction	B for each s	pouse
	(see page 5 of the instructions).			
12	Total distributions you received in 2008 from all Medicare Advantage MSAs (see page 5 of the instructions)	12	3,569	1
13	Unreimbursed qualified medical expenses (see page 6 of the instructions)	13	4,758	1
14	Taxable Medicare Advantage MSA distributions. Subtract line 13 from line 12. If zero or less,			
	enter -0 Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21.			
	On the dotted line next to line 21, enter "Med MSA" and the amount	14	1,002	
15a	If any of the distributions included on line 14 meet any of the Exceptions to the Additional			
	50% Tax (see page 6 of the instructions), check here Boxes checked= 0. ▶ □			
b	Additional 50% tax (see page 6 of the instructions). Also include this amount in the total on			
	Form 1040, line 61, or Form 1040NR, line 57. On the dotted line next to Form 1040, line 61, or			
	Form 1040NR, line 57, enter "Med MSA" and the amount	15b	1,002	1

Form 8853 (2008) NUMBER OF RETURNS FILED FOR SELECTED LINES Attachment Sequence No. 39

Page 2

Name of policyholder (as shown on Form 1040)

Social secu	rity numbe
of policyhol	der ▶

Sec	tion C. Long-Term Care (LTC) Insurance Contracts. See Fi the instructions before completing this section.	iling Re	equirements	for Section	on C on pag	ge 6 of
	If more than one Section C is attached, check here					.▶ □
16a	Name of insured ▶ b Soc	cial secu	rity number of	insured ▶		
17	In 2008, did anyone other than you receive payments on a per diem or of LTC insurance contract covering the insured or receive accelerated dipolicy covering the insured?	leath be	nefits under a	life insurand	ce _	□ No
18	Was the insured a terminally ill individual?	lerated o	leath benefits t	hat were pa		□ No
19	Gross LTC payments received on a per diem or other periodic basis. Ent from box 1 of all Forms 1099-LTC you received with respect to the indiem? box in box 3 is checked	nsured o	on which the "F	Per 19	49,965	
	Caution: Do not use lines 20 through 28 to figure the taxable amount LTC insurance contract that is not a qualified LTC insurance contract are not excludable from your income (for example, if the benefits are not exickness through accident or health insurance), report the amount on Form 1040, line 21.	ct. Instea ot paid fo	ad, if the bene r personal injur	fits ries		
20	Enter the part of the amount on line 19 that is from qualified LTC inst				39,541	
21	Accelerated death benefits received on a per diem or other periodic lamounts you received because the insured was terminally ill (see page				1,002	
22	Add lines 20 and 21			22	40,543	
23	Note: If you checked "Yes" on line 17 above, see Multiple Payees on page 7 of the instructions before completing lines 23 through 27. Multiply \$270 by the number of days in the LTC period	23	45,201			
24	Costs incurred for qualified LTC services provided for the insured during the LTC period (see page 7 of the instructions)	24	43,781			
25	Enter the larger of line 23 or line 24	25	55,781			
26	Reimbursements for qualified LTC services provided for the insured during the LTC period	26	26,257			
	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	54,544	
28	Taxable payments. Subtract line 27 from line 22. If zero or less, er amount in the total on Form 1040, line 21. On the dotted line next to the amount	line 21,	enter "LTC" a	this and . 28	1,676	
		<u> </u>		. ,	Form 88 5	53 (2008)

NUMBER OF RETURNS FILED FOR SELECTED LINES **Education Credits** (Hope and Lifetime Learning Credits)

▶ See instructions to find out if you are eligible to take the credits.

OMB No. 1545-0074 Attachment

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

► Attach to Form 1040 or Form 1040A.

Sequence No. 50 Your social security number

	Tota	al Forms Flled = 7,8	11,855					
Caut	tion: • You cannot take							
		both an education cr	edit and the tuitio	n and fees ded	uction (see For	m 8917) i	for the same	
Par	student for the san	ne year. nution: You cannot t	ake the Hone cr	adit for more th	an 2 tay yaars	for the	same student	<u>.</u>
r ai	(a) Student's name		(c) Qualified			ioi uie	same student	
•	(as shown on page 1	(b) Student's social security	expenses (see			Add	(f) Enter one	o half
	of your tax return)	number (as	instructions). Do	omount i		n (c) and	of the amou	
	First name	shown on page 1	not enter more than \$2,400* fo	1		mn (d)	column (
	Last name	of your tax return)	each student.	\$1,200*	*			
		1 1						
	Student # 1	3,149,977	3,149,977				3,148,356	
	Student # 2	131,178	131,178				131,178	
	Student # 3	9,090	9,090				9,090	
	Student # 4	1,014	1,014				1,014	
	*For each student who attended \$4,800.	d an eligible educational ins	titution in a Midwester	n disaster area, do r	ot enter more than	1		
	**For each student who attende amount in column (c) or \$2,400.		stitution in a Midweste	rn disaster area, ent	er the smaller of th	e		
2	Tentative Hope credit.		ne 1. column (f). If	vou are taking th	ne lifetime learn	ina		
	credit for another studen	t, go to Part II; other	vise, go to Part II			▶ 2	3,151,989	
Par	t II Lifetime Learnii	ng Credit						
3	(a) Student's n	name (as shown on pa	age 1 of your tax	return)	(b) Student's so			
	First mans	l aat m			number (as sho			
	First name	Last n		t	1 of your ta		instruction	TIS)
				tudent # 1 tudent # 2	4,872,818 201,487		4,872,818 201,487	St # 4
				Student # 3	5,025		5,025	0
4	Add the amounts on line	2 column (a) and a	0	tudost # 1	0	4		+ -
	Enter the smaller of line					5		
	For students who attended					nter		
	the smaller of \$10,000 or	•					182,934	
С	Subtract line 5b from line					· 1		
	Multiply line 5b by 40%							
	Multiply line 5c by 20% (. 6k		
	Tentative lifetime learni		6a and 6b and go	to Part III .	<u> </u>	. 60	4,872,818	
	t III Allowable Educ		. _			7	7,806,040	
7	Tentative education cred						7,000,040	
8	Enter: \$116,000 if married or qualifying widow(er) .	• • • • • • • • • • • • • • • • • • • •	•		7,808,840			
9	Enter the amount from F				7,808,840			
10	Subtract line 9 from line	,	•					
				- 1	7.768.931			
11	Enter: \$20,000 if married or qualifying widow(er)		f single, head of h	ousehold,	7,768,931			
12	If line 10 is equal to or				ine 13 and go	to		
	line 14. If line 10 is less	s than line 11, divide	line 10 by line 1	I1. Enter the re	sult as a decir	mal	7,768,931	
	(rounded to at least thre							
13	Multiply line 7 by line 12							
14	Enter the amount from F							
15	Enter the total, if any, of yo							
16	Subtract line 15 from line	e 14. It zero or less, s	τορ; you cannot 1	iake any educat	ion credits .	▶ 10	1,171,331	

Education credits. Enter the smaller of line 13 or line 16 here and on Form 1040, line 50, or Form

* 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. 7,740,979

17

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8864**

Biodiesel and Renewable Diesel Fuels Credit

OMB No. 1545-1924

2008

Attachment Sequence No. 141

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

Identifying number

Name(s) shown on return

Total Forms Filed = 8,721

Saution. 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 8 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) Number of Gallons Sold or Used	(b) Rate		(c) Column (a) x Colur	mn (b)
1	Biodiesel (other than agri-biodiesel) produced, or sold or used, before 2009	1		\$.5	0	2,235	
2	Biodiesel (other than agri-biodiesel) produced, and sold or used, after 2008	2		\$1.0	0	0	
3	Agri-biodiesel	3		\$1.0	0	141	
4	Renewable diesel	4		\$1.0	0	*	
5	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture produced, or sold or used, before 2009	5		\$.5	0	1,002	
6	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture produced, and sold or used, after 2008	6		\$1.0	0	0	
7	Agri-biodiesel included in a biodiesel mixture	7		\$1.0	0	0	
8	Renewable diesel included in a renewable diesel mixture	8		\$1.0		0	
9	Qualified agri-biodiesel production	9		\$.1	0	366	
10	Add lines 1 through 9. Include this amount in your income for	2008 (see instructions)		10	2,745	
11	Biodiesel and renewable diesel fuels credit from partnership estates, and trusts (see instructions)		· ·		11	5,979	
12	Add lines 10 and 11. Cooperatives, estates, and trusts, go to li S corporations, report this amount on Schedule K; all others, reline 11	eport th	is amount on Form 3		12	8,721	
13	Amount allocated to patrons of the cooperative or benefic instructions)			•	13		
14	Cooperatives, estates, and trusts. Subtract line 13 from line 12. line 11	•			14		

General Instructions

Section references are to the Internal Revenue Code.

What's New

- 1. For credits claimed on returns filed after May 14, 2008, biodiesel and renewable diesel do not include fuel produced outside the United States or a U.S. possession for use as a fuel outside the United States or a U.S. possession.
- 2. For fuel produced, and sold or used, after October 3, 2008, renewable diesel does not include any fuel derived from co-processing biomass with feedstock that is not biomass.
- 3. For fuel produced after 2008, biodiesel and renewable diesel do not include any liquid eligible for the alcohol and cellulosic biofuel fuels credit (Form 6478).
 - 4. For fuel produced, and sold or used, after 2008:
- a. The credit rate for the biodiesel and biodiesel mixture credits increases to \$1.00 per gallon.
- b. Camelina is added to the list of virgin oils from which agri-biodiesel is derived.

- c. The definition of renewable diesel changed (see Renewable Diesel).
- 5. Biodiesel produced, sold, or used after April 1, 2009, must meet the new ASTM D6751 cold soak filtration test (see *Biodiesel*).

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 through 8, you generally must attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller, to Form

NUMBER 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 Attachment Sequence No. 54

Your social security number

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

Total Forms Filed = 6,392,910



- 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 \$26,500 (\$39,750 if head of household; \$53,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1991, (b) is claimed as a dependent on someone else's 2008 tax return, or (c) was a student (see instructions).

		· ·		, , ,		•			
						(a) You		(b) Your spou	ıse
1	Traditional and	Roth IRA co	ntributions for 2008. D	o not include rollover					
	contributions				1	603,067	_	220,005	
2	Flective deferra	als to a 401(k	() or other qualified emp	olover plan, voluntary					
_			nd 501(c)(18)(D) plan c						
	(see instruction				2	4,879,699		943,317	
3	Add lines 1 an	,			3	5,273,789		1,119,121	
4	Cortain diatrib	utiono rocci	ved after 2005 and b	efere the due date					
4			your 2008 tax return						
			e both spouses' amou						
			ception		4	234,319		112,392	
5			If zero or less, enter		5	5,268,302		1,109,663	
6			smaller of line 5 or \$2		6	5,268,302		1,109,663	
7		•	5. If zero, stop ; you ca	•		, ,,	7	6.004.507	
8			rm 1040, line 38*; For					.,,	
0					8	6,004,507			
9	,		nal amount shown belo			,,			
9	Litter the appli	cable decill	iai airiourit Silowii Deli	JVV.					
	If line 8	3 is—	Ar	nd your filing status i	is—				
			Married	Head of		le, Married filing			
	Over-	But not	filing jointly	household	_	separately, or			
		over-	Enter of	on line 9—		alifying widow(er)			
		\$16,000	.5	.5		.5			
	\$16,000	\$17,250	.5 .5	.5 .5		.2			
	\$17,250	\$24,000	.5	.5		.1	9	5,993,522 X .	
	\$24,000	\$25,875	.5	.2		.1			
	\$25,875	\$26,500	.5	.1		.1			
	\$26,500	\$32,000	.5	.1		.0			
	\$32,000	\$34,500	.2	.1		.0			
	\$34,500	\$39,750	.1	.1		.0			
	\$39,750	\$53,000	.1	.0		.0			
	\$53,000		.0	.0		.0			
		Note: /	f line 9 is zero, stop ; y	valu aannat taka thia a	ro dit				
10	Multiply line 7		r iine 9 is zero, stop ; y 	ou cannot take this c	reait.		10	5,993,522	
11		-	rm 1040, line 46; For	m 1040A. line 28: or					
•					11	5,990,551			
2	1040 filers:	Enter the tot	al of your credits from line	es 47 through 50.					
	1040A filers:	Enter the to	tal of your credits from li	nes 29 through 31.					
	4040NID (!!		al of your credits from lin		12	876,874			
	1040NR fliers:		ai oi your orcaito iroiii iii						
			11. If zero, stop ; you o		t .		13	5,973,285	
13	Subtract line 1	2 from line	•	cannot take this credit			13	5,973,285 5,962,303	

*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 **8889**

Department of the Treasury Internal Revenue Service

NUMBER OF RETURNS FILED FOR SELECTED LINES

Health Savings Accounts (HSAs)

► Attach to Form 1040 or Form 1040NR.

► See separate instructions.

2008 Attachment Sequence No. 53

OMB No. 1545-0074

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

Total Forms Filed = 2,028,412

Social security number of HSA beneficiary. If both spouses have HSAs, see page 2 of the instructions

Bef	pre you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Con	tracts	, if required.	
Pai	HSA Contributions and Deduction. See page 3 of the instructions before con are filing jointly and both you and your spouse each have separate HSAs, compleach spouse.			
1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2008 (see page 4 of the instructions) Self-Only boxes = 773,546 Family Boxes = 1,023,012▶	☐ Se	elf-only 🗌 Fa	mily
2	HSA contributions you made for 2008 (or those made on your behalf), including direct deposits of economic stimulus payments and those made from January 1, 2009, through April 15, 2009, that were for 2008. Do not include employer contributions, contributions through a cafeteria plan, or rollovers (see page 4 of the instructions)	2	892,423	
3	If you were under age 55 at the end of 2008, and on the first day of every month during 2008, you were, or were considered, an eligible individual with the same coverage, enter \$2,900 (\$5,800 for family coverage). All others, see page 4 of the instructions for the amount to enter	3	1,538,204	
4	Enter the amount you and your employer contributed to your Archer MSAs for 2008 from Form 8853, lines 3 and 4. If you or your spouse had family coverage under an HDHP at any time during 2008, also include any amount contributed to your spouse's Archer MSAs	4	15,408	
5	Subtract line 4 from line 3. If zero or less, enter -0	5	1,537,622	
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 2008, see the instructions on page 4 for the amount to enter	6	1,527,470	
7	If you were age 55 or older at the end of 2008, married, and you or your spouse had family coverage under an HDHP at any time during 2008, enter your additional contribution amount (see page 5 of the instructions)	7	173,315	
8	Add lines 6 and 7	8	1,529,667	
9 10 11	Employer contributions made to your HSAs for 2008	11	1,060,271	
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	1,436,612	
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25	13	835,619	
	Caution: If line 2 is more than line 13, you may have to pay an additional tax (see page 5 of the instructions).			
Pai	HSA Distributions. If you are filing jointly and both you and your spouse each had complete a separate Part II for each spouse.	ave se	eparate HSAs,	,
14a	Total distributions you received in 2008 from all HSAs (see page 6 of the instructions)	14a	1,396,366	
b	Distributions included on line 14a that you rolled over to another HSA. Also include any portion of a direct deposit of an economic stimulus payment and excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your			
	return (see page 6 of the instructions)	14b	33,725	
С	Subtract line 14b from line 14a	14c	1,381,981	
15	Unreimbursed qualified medical expenses (see page 6 of the instructions)	15	1,271,703	
16	Taxable HSA distributions. Subtract line 15 from line 14c. 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	16	142,951	
	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 10% Tax (see page 6 of the instructions), check here . Total Boxes Checked = 34,368 .			
b	Additional 10% tax (see page 6 of the instructions). Enter 10% (.10) of the distributions included on line 16 that are subject to the additional 10% tax. Also include this amount in the total on Form 1040, line 61, or Form 1040NR, line 57. On the dotted line next to Form 1040, line 61, or			

132,480

17b

Form 8889 (2008) NUMBER OF RETURNS FILED FOR SELECTED LINES

Part III

Income and Additional Tax for Failure To Maintain HDHP Coverage. See page 6 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 III for each spouse.

18	Qualified HSA distribution	18	5,543	
		40	1,139	
19	Last-month rule	19	1,139	
20	Qualified HSA funding distribution	20	3,634	
21	Total income. Add lines 18, 19, and 20. Include this amount on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to Form 1040, line 21, or Form 1040NR, line 21, enter "HSA" and the amount	21	9,697	
22	Additional tax. Multiply line 21 by 10% (.10). Include this amount in the total on Form 1040, line 61, or Form 1040NR, line 57. On the dotted line next to Form 1040, line 61, or Form 1040NR, line 57, enter "HDHP" and the amount	22	9,697	

Form **8889** (2008)

Page 2

2008 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

Form **8903**

NUMBER OF RETURNS FILED FOR SELECTED LINES **Domestic Production Activities Deduction**

OMB No. 1545-1984

2008
Attachment
Sequence No. 143

Department of the Treasury Internal Revenue Service

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

Intern	al Revenue Service		Sequence No. 143
Nan	ne(s) as shown on return Total Forms Filed = 559,920	Identif	ying number
1	Domestic production gross receipts (DPGR)	1	297,919
2	Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3		
3	Enter deductions and losses allocable to DPGR (see instructions)		
4	If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4		
5	Add lines 2 through 4	5	285,562
6	Subtract line 5 from line 1	6	297,955
7	Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)	7	268,794
8	Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10 Amount allocated to beneficiaries of the estate or trust (see instructions)	8	
10	Qualified production activities income. Estates and trusts, subtract line 9 from line 8, all others, enter amount from line 8. If zero or less, enter -0- here, skip lines 11 through 19, and enter -0- on line 20	10	492,923
11	Income limitation (see instructions): • Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction	11	493,351
	• All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions)		
12	Enter the smaller of line 10 or line 11. If zero or less, enter -0- here, skip lines 13 through 19, and enter -0- on line 20	12	489,787
13	Enter 6% of line 12	13	488,417
14	Form W-2 wages (see instructions)	14	234,534
15	Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)	15	256,872
16	Add lines 14 and 15. Estates and trusts, go to line 17, all others, skip line 17 and go to line 18	16	
17	Amount allocated to beneficiaries of the estate or trust (see instructions)	17	
18	Estates and trusts, subtract line 17 from line 16, all others, enter amount from line 16	18	467,072
19	Form W-2 wage limitation. Enter 50% of line 18	19	467,071
20	Enter the smaller of line 13 or line 19	20	466,145
21	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6	21	44,026
22	Expanded affiliated group allocation (see instructions)	22	122
23	Domestic production activities deduction. Combine lines 20 through 22 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return	23	501,630

NUMBER OF RETURNS FILED FOR SELECTED LINES **Alternative Motor Vehicle Credit**

► Attach to your tax return.

Total Forms Filed = 40,290

► See separate instructions.

Attachment

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

Sequence No. **152**

Identifying number

Part I Tentative Credit						
Use a separate column for each vehicle. If you need more columns, additional Forms 8910 and include the totals on lines 8 and 12.	use	(a)	(b)		(c)	
1 Year, make, and model of vehicle	1					
2 Enter date vehicle was placed in service (MM/DD/YYYY) .	2	/ /	/ /		/ /	
3 Maximum credit allowable (see instructions)	3					
4 Phaseout percentage (see instructions)	4	%		%		9
5 Tentative credit. Multiply line 3 by line 4	5					
Part II Credit for Business/Investment Use Part of V	/ehic	le				
6 Business/investment use percentage (see instructions)	6	%		%		9
7 Multiply line 5 by line 6	7					
8 Add columns (a) through (c) on line 7				8	5,797	
9 Alternative motor vehicle credit from partnerships and S corpo	oratio	ns		9	1,060	
10 Business/investment use part of credit. Add lines 8 and 9. Pothis amount on Schedule K; all others, report this amount on Part III Credit for Personal Use Part of Vehicle				10	6,857	
11 Subtract line 7 from line 5	11					
12 Add columns (a) through (c) on line 11				12	34,835	
 13 Regular tax before credits: Individuals. Enter the amount from Form 1040, line 44 (or Folline 41) Other filers. Enter the regular tax before credits from your regular tax. 		} · · ·		13		
 14 Credits that reduce regular tax before the alternative motor veral a Personal credits from Form 1040 or Form 1040NR (see instructions) b Foreign tax credit c Credit from Form 8834 d Add lines 14a through 14c 	ehicle ructio	credit:	0	14d	10,319	
15 Net regular tax. Subtract line 14d from line 13. If zero or less, you are claiming a credit on line 10				15	39,249	
 16 Tentative minimum tax (see instructions): Individuals. Enter the amount from Form 6251, line 34 Other filers. Enter the tentative minimum tax from your alter 			or schedule	16	26,412	
17 Subtract line 16 from line 15. If zero or less, stop here; do not a credit on line 10	t file tl	his form unless you	are claiming	17	36,866	
18 Personal use part of credit. Enter the smaller of line 12 or 17 1040NR, line 49; or the appropriate line of your return. If line 17 is				18	31,763	

Tuition and Fees Deduction

▶ See Instructions.

► Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074 Sequence No. 63

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

Your social security number

Total Forms Filed = 4,572,657

You cannot take both an education credit from Form 8863 and the tuition and fees deduction from this form for the same student for the same tax year.

ef	fore you begin:	✓ To see if you qualify for this	deduction, see Who	Can Take the	e Deduction in	n the	instructions belo	ow.
		✓ If you file Form 1040, figure a 1040, line 36. See the 2008 F	,			dotte	ed line next to F	orm
1	(a) Studer	nt's name (as shown on page 1 of y	our tax return)	(b) Student	t's social sec	urity	(c) Qualified	d
	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(, ,	1	s shown on p	- 1	expenses (se	
	First name	Last name		,	our tax return)	_	instructions	
			Student 1 SSN	= 4,563,511			4,563,511	
			Student 2 SSN	= 329,189	į		329,189	
			Student 3 SS	N = 25,587			25,587	
2	Add the amount	s on line 1, column (c), and enter the	ne total Student 4 SSN	N = 1,637 Stdt #	#4 exp = 1,637	2	4,563,511	
3 4 5	Enter the total fr • Form 1040, linentered on the co • Form 1040A, I	ont from Form 1040, line 22, or Form from either: nes 23 through 33, plus any write dotted line next to Form 1040, line 3 lines 16 through 18	e-in adjustments 36, or 	3 4	ling jointly)	5	4,510,431	
6	Worksheet 6-1 in I Tuition and fee	Form 2555, 2555-EZ, or 4563, or you a Pub. 970 to figure the amount to enter. s deduction. Is the amount on line						
	filing jointly)?	ne smaller of line 2, or \$2,000.						
		}			[6	4,551,929	
	No. Enter the	ne smaller of line 2, or \$4,000.						
	Also enter this a	amount on Form 1040, line 34, or F	orm 1040A, line 19.					

Section references are to the Internal Revenue Code unless otherwise

General Instructions What's New

Students in Midwestern disaster areas. The definition of qualified education expenses is expanded for students attending an eligible educational institution in the Midwestern disaster areas in the states of Arkansas, Illinois, Indiana, Iowa, Missouri, Nebraska, and Wisconsin. See Table 3-2 in chapter 3 of Pub. 970 for the eligible counties. See Students in Midwestern disaster areas, later, for information about this expanded definition of qualified education expenses.

Purpose of Form

Use Form 8917 to figure and take the deduction for tuition and fees expenses paid in 2008.

This deduction is based on qualified education expenses paid to an eligible postsecondary educational institution. See What Expenses Qualify, on page 2, for more information.



You may be able to take the Hope credit or lifetime learning credit for your education expenses instead of the tuition and fees deduction. Figure your tax both ways and choose the one that gives you the lower tax. See Form

8863, Education Credits, and Pub. 970, Tax Benefits for Education, for more information about the Hope and lifetime learning credits.

Who Can Take the Deduction

You may be able to take the deduction if you, your spouse, or a dependent you claim on your tax return was a student enrolled at or attending an eligible educational institution. The deduction is based on the amount of qualified education expenses you paid for the student in 2008 for academic periods beginning in 2008 and the first 3 months of 2009.



Qualified education expenses must be reduced by any expenses paid directly or indirectly using tax-free educational assistance. See Tax-free educational assistance and refunds of qualified education expenses

Generally, in order to claim the deduction for qualified education expenses for a dependent, you must have paid the expenses in 2008 and must claim an exemption for the student as a dependent on your 2008 tax return (line 6c of Form 1040 or 1040A). For additional information, see chapter 6 of Pub. 970.

You cannot claim the tuition and fees deduction if any of the following apply.

- Your filing status is married filing separately.
- Another person can claim an exemption for you as a dependent on his or her tax return. You cannot take the deduction even if the other person does not actually claim that exemption.
- Your modified adjusted gross income (MAGI), as figured on line 5, is more than \$80,000 (\$160,000 if filing a joint return).

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) Department of the Treasury—Internal Revenue Service FLPD YR / MO **U.S. Individual Income Tax Return** IRS Use Only-Do not write or staple in this space. For the year Jan. 1-Dec. 31, 2008, or other tax year beginning 2008, ending OMB No. 1545-0074 Label Your first name and initial Last name Your social security number (See Total of all returns filed = 142.450.569 instructions A B E If a joint return, spouse's first name and initial Last name Spouse's social security number on page 14.) 1040 = 84,317,993Electronically Filed Returns = 95,243,204 Use the IRS label. Home address (number and street). If you have a P.O. box, see page 14. You must enter н Otherwise, your SSN(s) above. 1040A = 36.280.305please print City, town or post office, state, and ZIP code. If you have a foreign address, see page 14. or type. Checking a box below will not 1040EZ = 21,852,270change your tax or refund. **Presidential** You Spouse Election Campaign ▶ Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 14) ▶ Sinale Head of household (with qualifying person). (See page 15.) If Filing Status the qualifying person is a child but not your dependent, enter Married filing jointly (even if only one had income) this child's name here. Married filing separately. Enter spouse's SSN above Check only one box. and full name here. ▶ Qualifying widow(er) with dependent child (see page 16) Boxes checked Yourself. If someone can claim you as a dependent, do not check box 6a on 6a and 6b **Exemptions** No. of children (4) if qualifying on 6c who: (3) Dependent's Dependents: (2) Dependent's lived with you relationship to child for child tax social security number (1) First name Last name credit (see page 17) did not live with you you due to divorce or separation If more than four (see page 18) dependents, see Dependents on 6c page 17. not entered above Add numbers on d Total number of exemptions claimed lines above ▶ Depend, other earned inc. = 126.899 5,950,634,829 7 Wages, salaries, tips, etc. Attach Form(s) W-2 Income 223,291,064 8a Taxable interest. Attach Schedule B if required 79,821,721 Tax-exempt interest. Do not include on line 8a Attach Form(s) 219,330,668 9a W-2 here. Also Ordinary dividends. Attach Schedule B if required attach Forms **~**() . . . Qualified dividends (see page 21) . W-2G and 27,569,478 10 Taxable refunds, credits, or offsets of state and local income taxes (see page 22) . 10 1099-R if tax 11 8,779,355 was withheld. 11 264,234,283 Business income or (loss). Attach Schedule C or C-EZ 13b Cap Gain Distrib. = 2,693,831 12 12 13 466,578,810 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here -7,811,362 If you did not 14 14 get a W-2, 162,150,226 **15a** 216,258,321 15b 15a IRA distributions **b** Taxable amount (see page 23) see page 21. Pensions and annuities 16a 844.774.212 506,269,008 16b **b** Taxable amount (see page 24) 418,055,577 17 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E Enclose, but do not attach, any 18 -14,846,610 Farm income or (loss). Attach Schedule F 18 payment. Also. 43,674,694 19 Unemployment compensation 19 please use Social security benefits 20a 415,587,419 20b 168,110,210 Form 1040-V. 20a 34,267,297 21 Other income. List type and amount (see page 28) 22 Add the amounts in the far right column for lines 7 through 21. This is your total income 8,384,459,552 947,072 21. Net Operat Loss = 97,019,034 23 Educator expenses (see page 28) **Adjusted** 21. Stock Options = 404,412 24 Certain business expenses of reservists, performing artists, and Gross 416.104 21. Cancel. of debt = 4,192,002 24 fee-basis government officials. Attach Form 2106 or 2106-EZ Income 21. For. earn inc. excl. = 22,891,602 2,209,984 25 Health savings account deduction. Attach Form 8889. . . 25 21. Gambling inc. = 27,196,828 26 3,003,231 26 Moving expenses. Attach Form 3903 24,286,264 27 27 One-half of self-employment tax. Attach Schedule SE . . . 20,261,952 28 Self-employed SEP, SIMPLE, and qualified plans . . . 28 21,193,681 29 Self-employed health insurance deduction (see page 29) 30 389,043 Penalty on early withdrawal of savings 30 31a 9,621,349 Alimony paid **b** Recipient's SSN ▶ 31a 11,665,532 32 32 IRA deduction (see page 30) 36. Archer MSA = 16,796 33 7,730,515 33 Student loan interest deduction (see page 33). 11,001,733 36. Housing ded. = 129,783 34 Tuition and fees deduction. Attach Form 8917

35

36

7,011,197

36. Other Adj. = 1,715,146

121,599,382

8,262,860,170

Domestic production activities deduction. Attach Form 8903 Add lines 23 through 31a and 32 through 35

Subtract line 36 from line 22. This is your adjusted gross income

Form 1040 (2008)	(,		Р	age 2	
Tax	38	Amount from line 37 (adjusted gross income)				38			
and	39a			Total boxes			Basic Stand. ded =663.	412.108	
Credits	-	if: Spouse was born before January 2, 1944,	,	checked >			Add. Stand. ded =19,94	'	
0.000	b	If your spouse itemizes on a separate return or you were a dual-status alien, s	,			=	Real Estate Tax ded. =		83
Standard) c	Check if standard deduction includes real estate taxes or disas							
Deduction	40	Itemized deductions (from Schedule A) or your standard de		`	•	40	Itmzed= 1,322,276,380	Stand=6	95,487,631
for—	41	Subtract line 40 from line 38			iaigiii) .	41	6,485,665,094		
 People who checked any 	42	If line 38 is over \$119,975, or you provided housing to a Midwe			ividual coo				
box on line	42	page 36. Otherwise, multiply \$3,500 by the total number of exe		•		42	980,976,976		
39a, 39b, or 39c or who	43	Taxable income. Subtract line 42 from line 41. If line 42 is m				43	5,652,925,474		
can be	44	Tax (see page 36). Check if any tax is from: a Form(s)			orm 4972	44	1,081,261,635		
claimed as a dependent,	45	Alternative minimum tax (see page 39). Attach Form 6251.	•		-	45	25,649,084		
see page 34.	46	Add lines 44 and 45				46	1,106,932,583		
All others:	47	Foreign tax credit. Attach Form 1116 if required		16,572	.321		53a F8396= 43,319		
Single or Married filing	48	Credit for child and dependent care expenses. Attach Form 2441	40	3,526,			54b F8859= 16,317 53b F8839= 353,493		
separately, \$5,450	49	Credit for the elderly or the disabled. Attach Schedule R		10,0			53c F5695= 216,687 54a F3800= 1,649,28		
	50	Education credits. Attach Form 8863		7,632,	594		54b F8801= 945,226	Ĭ	
Married filing jointly or	51	Retirement savings contributions credit. Attach Form 8880		977,3	86		54c other= 27,729		
Qualifying	52	Child tax credit (see page 42). Attach Form 8901 if required .		30,537	,638		54c AMV= 48,798 53c F8835= 1,664	1	
widow(er), \$10,900	53	Credits from Form: $\mathbf{a} \square 8396 \mathbf{b} \square 8839 \mathbf{c} \square 5695$.	53				,,,,,,,		
Head of	54	Other credits from Form: a 3800 b 8801 c	54						
household, \$8,000	55					55	62,626,419		
ψ0,000	56	Subtract line 55 from line 46. If line 55 is more than line 46, 6	enter -0-		•	56	1,044,306,164		
Othor	57	Self-employment tax. Attach Schedule SE				57	48,564,239		
Other	58	Unreported social security and Medicare tax from Form: a				58	a= 26,725	b= 25,	,051
Taxes	59	Additional tax on IRAs, other qualified retirement plans, etc. Att			equired	59	5,273,134		
	60	Additional taxes: a AEIC payments b Household emplo	ovment tax	xes. Attach	Schedule H	60	a= 78,248	b= 966	3,299
	61	Add lines 56 through 60. This is your total tax Recapture Tax=	372,938 (61	1,100,039,736		
Payments	62	Federal income tax withheld from Forms W-2 and 1099		932,110		_			
	63	2008 estimated tax payments and amount applied from 2007 return	63	285,930					
If you have a	_64a	Earned income credit (EIC)	. 64a	50,669	,263				
qualifying child, attach	b	Nontaxable combat pay election 64b 139,757	_						
Schedule EIC.	65	Excess social security and tier 1 RRTA tax withheld (see page 61	′ I I	2,468,					
	66	Additional child tax credit. Attach Form 8812	. 66	20,426			68a F2439= 145,	091	
	67	Amount paid with request for extension to file (see page 61	, I	65,144	,561		68b F4136= 95,2		
	68	Credits from Form: a 2439 b 4136 c 8801 d 888		8,373	054	-	68c F8801= 2,50		
	69	First-time homebuyer credit. Attach Form 5405	. 69	11,794		-	68d F8885= 23,0		
	70 71	Recovery rebate credit (see worksheet on pages 62 and 63). Add lines 62 through 70. These are your total payments .				71	1,379,724,464		
						72	378,739,410		
Refund Direct deposit?	72 73a	If line 71 is more than line 61, subtract line 61 from line 71. Thi Amount of line 72 you want refunded to you. If Form 8888 is		,	•	73a	324,121,135		
See page 63	► b			Checkina		100			
and fill in 73b,	► d	Account number	Туре. 🗀 Т						
73c, and 73d, or Form 8888.	74	Amount of line 72 you want applied to your 2009 estimated tax	74	54,618	276				
Amount	75	Amount you owe. Subtract line 71 from line 61. For details on				75	100,277,626		
You Owe	76	Estimated tax penalty (see page 65)	76	1,222					
Third Party	, Do	you want to allow another person to discuss this return with the	ne IRS (se	e page 66)?	Compl	ete the following.	No	
Designee		signee's Phone			ersonal identifi	cation		$\neg \neg$	
	nai	ne ► no. ► () der penalties of perjury, I declare that I have examined this return and accom) mpopying or		umber (PIN)	d to the	host of my knowledge	and	
Sign	bel	ef, they are true, correct, and complete. Declaration of preparer (other than ta	axpayer) is	based on all	information of v	hich pre	eparer has any knowled	lge.	
Here	Yo	ur signature Date Yo	our occup	ation		Day	time phone number		
Joint return? See page 15.						()		
Кеер а сору	Sp	puse's signature. If a joint return, both must sign. Date Sp	Spouse's o	ccupation			,		
for your records.			-						
	Pre	parer's Date	te	Ol-	olz if	Prep	parer's SSN or PTIN		
Paid Proparar's		nature		Ched self-	employed	<u>L</u> _			
Preparer's		n's name (or			EIN	1			
Use Only	you	urs if self-employed), dress, and ZIP code			Phone no.	()		

Form **1040** (2008)

2008 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) 13

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

1040		rtment of the Treasury—Internal Revenue S. Individual Income Tax Re	U)) 1 1 1 1 1 1 1 1 1	8	(99) IRS Use O	nly—Do no	ot write or	staple in this space.		
	_	the year Jan. 1-Dec. 31, 2008, or other tax year beg		08, endin	,	· .		MB No. 1545-007	4	
Label	Yo	ur first name and initial	Last name				Your	social security nur	mber	
(See L			Total 1040 ONLY retu	rns filed	= 84,317,993	3				
on page 14.)	lf a	joint return, spouse's first name and initial	Last name				Spous	e's social security	number	
Use the IRS Label.	<u> </u>	me address (sumber and street) If you have	DO hay ago nago 1	14	Ant no		1 1			
Otherwise,		me address (number and street). If you have a ectronically filed forms 1040 Only = 51,906,03		4.	Apt. no.			′ou must enter our SSN(s) abov	re.	
please print or type.	0:4	y, town or post office, state, and ZIP code. If		dress, se	ee page 14.			ng a box below w		
Presidential		heck here if you, or your spouse if filing				ge 14)	change	your tax or refundant	ıd.	
	1 [Single						g person). (See pa		
Filing Status	2	Married filing jointly (even if only one	had income)			•		t not your depende	· ,	
Check only	3 [Married filing separately. Enter spous	se's SSN above		this child's name					
one box.		and full name here. ▶		5 📙	Qualifying widov	v(er) with	n depen	dent child (see pa	age 16)	
Everentions	6a	Yourself. If someone can claim you	ou as a dependent, o	do not	check box 6a		}	Boxes checked on 6a and 6b		
Exemptions	b		· · · · · ·		(3) Dependent's	(4) v if qua	J	No. of children on 6c who:		
	С	Dependents:	(2) Dependent's social security num		relationship to	child for ch	ild tax	• lived with you		
		(1) First name Last name		-	you	redit (see p	age 17)	 did not live wit you due to divorce 		
If more than four								or separation (see page 18)		
dependents, see		l						Dependents on 6		
page 17.						一一		not entered above		
	d	Total number of exemptions claimed				<u>_</u>		Add numbers or lines above ▶	`	
	7	Wages, salaries, tips, etc. Attach Form					7	4,696,186,971		
Income	8a	Taxable interest. Attach Schedule B if	Y				8a	209,589,992		
Attach Form(s)	b	Tax-exempt interest. Do not include of	n line 8a	8b	79,317,873					
W-2 here. Also	9a	Ordinary dividends. Attach Schedule B	if required				9a	216,811,404		
attach Forms W-2G and	b	Qualified dividends (see page 21) .		9b	157,452,413	3				
1099-R if tax	10	Taxable refunds, credits, or offsets of	state and local inco	me taxe	es (see page 22)	10	27,569,478		
was withheld.	11	Alimony received					11	8,779,355		
	12	Business income or (loss). Attach Sche					12	264.234.283		
	13	Capital gain or (loss). Attach Schedule		require	ed, check here	► ⊔	13	466.578.811		
If you did not get a W-2,	14	Other gains or (losses). Attach Form 4:	700 404				14 15b	-7,811,362 148,235,732		
see page 21.	15a	10- 741	004.000		le amount (see pa	,	16b	425,381,315		
England but do	16a 17	Pensions and annuities 16a 741. Rental real estate, royalties, partnership			le amount (see pa	,	17	418,055,577		
Enclose, but do not attach, any	18	Farm income or (loss). Attach Schedule	•			uule E	18	-14.846.609		
payment. Also,	19	Unemployment compensation	CI				19	27,236,719		
please use Form 1040-V.	20a		701,757	 b Taxabl	le amount (see pa	 age 26)	20b	148,422,260		
	21	Other income. List type and amount (s					21	31,266,602		
	22	Add the amounts in the far right column	for lines 7 through 2	1. This i	s your total inco	ome 🕨	22	6,979,490,122	2	
A although a al	23	Educator expenses (see page 28) .		23	785,494			21. Net oper. loss=	97,019,034	
Adjusted	24	Certain business expenses of reservists, pe	erforming artists, and						404,412	
Gross		fee-basis government officials. Attach For	m 2106 or 2106-EZ	24	416,104		_	l	4,192,002	
Income	25	Health savings account deduction. Atta	ach Form 8889	25	2,209,984		_		22,891,602	
	26	Moving expenses. Attach Form 3903		26	3,003,231		_	21. Gambling inc.=	27,196,828	
	27	One-half of self-employment tax. Attach		27	24,286,264 20,261,952					
	28	Self-employed SEP, SIMPLE, and qual		28	21,193,681					
	29 30	Self-employed health insurance deduc		30	389,036					
	30 31a	Penalty on early withdrawal of savings Alimony paid b Recipient's SSN ▶		31a	9,621,349					
	32	IRA deduction (see page 30)		32	10,401,782					
	33	Student loan interest deduction (see page 30)		33	5,213,847			36. Archer MSA Ded.=	16,796	
	34	Tuition and fees deduction. Attach For		34	8,172,005			36. Housing ded.=	129,783	
	35	Domestic production activities deduction		35	7,011,197			36. Other adj.=	1,715,146	
	36	Add lines 23 through 31a and 32 through	•				36	114,827,651		
	37	Subtract line 36 from line 22. This is yo	our adjusted gross	income	е	. •	37	84,317,993		

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 88.

Form 1040 (2008))	AMOUNTS OF SELECTED LINES	FILE	D (IN THOUSAN	DS OF	DOLLARS)	Page 2
Tax	38	Amount from line 37 (adjusted gross income)			38		
and	39a	Check \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \				Basic Stand. Ded. =	269,356,115
Credits	Jaa	if: Spouse was born before January 2, 1944, Blind.	`			Add. Stand. Ded. =	11,798,571
Oreans			,		╡	Real Est. Tax Ded. =	7.256.289
		If your spouse itemizes on a separate return or you were a dual-status alien, see pag			╡	Itmzed = 1,322,276,3	
Standard Deduction	L	Check if standard deduction includes real estate taxes or disaster lo	`		40	Stand. = 289,277,77	
for—	40	Itemized deductions (from Schedule A) or your standard deductions			41	5,475,227,140	_
People who	41	Subtract line 40 from line 38			41	3,473,227,140	
checked any box on line	42	If line 38 is over \$119,975, or you provided housing to a Midwestern			40	640 455 640	
39a, 39b, or		page 36. Otherwise, multiply \$3,500 by the total number of exemption			42	640,155,649	_
39c or who can be	43	Taxable income. Subtract line 42 from line 41. If line 42 is more the			43	4,914,731,679	
claimed as a	44	Tax (see page 36). Check if any tax is from: a Form(s) 8814	l b	☐ Form 4972 .	44	981,306,388	
dependent, see page 34.	45	Alternative minimum tax (see page 39). Attach Form 6251			45	25,647,301	
All others:	46	Add lines 44 and 45			46	1,006,975,553 53a F8396= 43,319	
Single or	47	Totalgit tax credit. Attach Form 1110 in required		16,572,321	_	53b F8839= 353,493	
Married filing separately,	48	orealt for child and dependent care expenses. Attach i offit 2441		2,481,926	4	53c F5695= 216,687 54a F3800= 1,649,28	
\$5,450	49	orealt for the electry of the disabled. Attach benedule 11.	19	3,968	_	54b F8801= 945,226	
Married filing	50	Education credits. Attach Form 6000		5,128,632	_	54c other= 27,729 54c AMV= 48,798	
jointly or Qualifying	51	Retirement savings contributions credit. Attach Form 8880 . 5	51	488,023	_	54c F8835= 1,664	
widow(er),	52	Child tax credit (see page 42). Attach Form 8901 if required . 5	52 2	21,452,830			
\$10,900	53	Credits from Form: $\mathbf{a} \square 8396 \mathbf{b} \square 8839 \mathbf{c} \square 5695 . \underline{5}$	3		_		
Head of	54	Other credits from Form: a 3800 b 8801 c 5	i4				
household, \$8,000	55	Add lines 47 through 54. These are your total credits			55	49,497,412	
45,555	56	Subtract line 55 from line 46. If line 55 is more than line 46, enter	-0		56	957,478,140	
Othor	57	Self-employment tax. Attach Schedule SE			57	48,564,239	
Other	58	Unreported social security and Medicare tax from Form: a 4			58	a= 26,725 b=	25,051
Taxes	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach F			59	5,273,134	
	60	Additional taxes: a AEIC payments b Household employment		•	60	a= 17,736 b=	966,299
	61	Add lines 56 through 60. This is your total tax Recapture Tax = 372,93	38 Other	r Taxes = 426.722 ▶	61	1,013,151,200	
Payments	62	Federal income tax withheld from Forms W-2 and 1099 6	2 7	97,150,612			
- ayıncınıs	63		3 2	284,584,420			
If you have a	64a		4a	19,038,179			
qualifying	b	Nontaxable combat pay election 64b 37,171					
child, attach Schedule EIC.	65		55	2,465,096			
Goillagail 2:01	66		66	9,213,098			
	67		57 (65,122,083		68a F2439= 145,0	091
	68		8			68b F4136= 95,26	37
	69		9	8.373.054		68c F8801= 2,508	3,066
	70		0	6,513,312		68d F8885= 23,03	39
	71	Add lines 62 through 70. These are your total payments			71	1,195,250,415	
Refund	72	If line 71 is more than line 61, subtract line 61 from line 71. This is the	ne amo	ount vou overnaid	72	62,262,069	
Direct deposit?	73a	Amount of line 72 you want refunded to you. If Form 8888 is attact		·	73a	223,226,887	
Coo pogo 62	▶ b			cking Savings			
and fill in 73b,	▶ d	Account number					
73c, and 73d, or Form 8888.	74		4	54,471,437			
Amount	75	Amount you owe. Subtract line 71 from line 61. For details on how			75	18,574,008	
You Owe	76		76	1,192,638			
	Do	you want to allow another person to discuss this return with the IRS	(see p	page 66)?	Compl	ete the following.	☐ No
Third Party		signee's Phone		Personal identi	fication		
Designee	nai			number (PIN)	ication	▶	
Sign		der penalties of perjury, I declare that I have examined this return and accompanying					
Here		ef, they are true, correct, and complete. Declaration of preparer (other than taxpayer	•			•	age.
Joint return?	Yo	ur signature Date Your oc	cupatio	n	Day	ime phone number	
See page 15.	N				()	
Keep a copy for your	Sp	ouse's signature. If a joint return, both must sign. Date Spouse'	's occu	pation			
records.							
Paid	Dre	pparer's Date		Chaple if	Prep	arer's SSN or PTIN	
		F4.440.040					
		54,440,042		Check if self-employed			
Preparer's Use Only	sig Firi				<u> </u>		

2008 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) 115

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

1040		artment of the Treasury—Internal Revenue 3. Individual Income Tax Re		3	(99) IRS Use	Only—Do no	ot write o	r staple in this space.		
		r the year Jan. 1-Dec. 31, 2008, or other tax year be		08, endin	,	20		OMB No. 1545-007	4	
Label	_	our first name and initial	Last name		<u> </u>			social security nur		
(See			Electronically Filed Re	turns =	95,243,2	04				
instructions on page 14.)	ß Ifa	a joint return, spouse's first name and initial	Last name				Spous	se's social security	number	
Use the IRS			1040's E-filed	= t	51,906,0	24				
label. Otherwise,	, Ho	ome address (number and street). If you have			Apt. no		▲ You must enter ▲			
please print	`		1040A's E-file		28,761,4	99	A y	our SSN(s) abov	e. 	
or type.		ty, town or post office, state, and ZIP code. If	,	,	. 0	204		ng a box below w		
Presidential Communication		21 1 1 27	1040EZ's E-file		14,575,6		<u>~</u>	your tax or refun		
Election Campaig	n 🕨 C	Check here if you, or your spouse if filing						│ You │ Spo		
Filing Status	1	Single				,		g person). (See pa	,	
•	2	Married filing jointly (even if only one	<i>'</i>		the qualifying pe		child bu	it not your depende	ent, enter	
Check only one box.	3	Married filing separately. Enter spou and full name here. ▶					n dener	ndent child (see pa	age 16)	
one box.	6a					ovv(CI) with)	Boxes checked	igc 10)	
Exemptions	b b			וטוו טנ	check box 6a		}	on 6a and 6b No. of children		
	c		(2) Dependent's	Ť	(3) Dependent's	(4) if qua	alifying	on 6c who:		
	ŭ	(1) First name Last name	social security numb	oer	relationship to you	child for ch credit (see p		lived with youdid not live wit		
		(1) That hame	1 1		you	Credit (See p	aye II)	you due to divorc		
If more than four						H		or separation (see page 18)		
dependents, see page 17.						H		Dependents on 6		
page 17.										
	d	Total number of exemptions claimed						Add numbers or lines above ▶		
	7	Wages, salaries, tips, etc. Attach Forn	n(s) W-2				7	4,030,125,731		
Income	8a		` '				8a	91,584,113		
Attach Form(s)	b	Tax-exempt interest. Do not include	on line 8a	8b	31,980,11	3				
W-2 here. Also	9a						9a	84,321,539		
attach Forms	b	Qualified dividends (see page 21)	25	9b	59,854,38	6				
W-2G and 1099-R if tax	10	Taxable refunds, credits, or offsets of		ne taxe	es (see page 2	2)	10	17,125,817		
was withheld.	11	Alimony received					11	5.094.906		
	12	Business income or (loss). Attach Sch	edule C or C-EZ 13*	Cap. G	ain Dist. = 1,4	06,141	12	129,937,514		
	13	Capital gain or (loss). Attach Schedule					13	137.681.675		
lf you did not	14	Other gains or (losses). Attach Form 4					14	-3,871,396		
get a W-2, see page 21.	15a			Taxabl	e amount (see p	page 23)	15b	88.241.814		
see page 21.	16a	Pensions and annuities 16a 495	b,660,772 b	Taxabl	e amount (see p	page 24)	16b	293,996,995		
Enclose, but do	17	Rental real estate, royalties, partnership	ps, S corporations, tre	usts, et	c. Attach Sche	edule E	17	170.239.589		
not attach, any payment. Also,	18	Farm income or (loss). Attach Schedu	le F				18	-8.963.973		
please use	19	Unemployment compensation					19	31,344,467		
Form 1040-V.	20a			Taxabl	e amount (see p	page 26)	20b	92.008.645		
	21 22	Other income. List type and amount (s Add the amounts in the far right column		1 This i	o vourtetel inc	omo N	21	18,629,223	,	
					688,555	onie 🕨	22	5,153,580,467		
Adjusted	23			23	000,555				34,387,0	
Gross	24	Certain business expenses of reservists, p		24	229,395			21. Stock options= 21. Cancel. of debt=	139,625 1,855,19	
Income	05	fee-basis government officials. Attach Fo		25	1,364,546	3		21. For. earned inc. excl. =	5,950,34	
	25	Health savings account deduction. Att		26	2,231,166			21. Gambling inc.=		
	26 27	Moving expenses. Attach Form 3903 One-half of self-employment tax. Attac		27	12,280,10					
	28	Self-employed SEP, SIMPLE, and qua		28	9,955,413					
	29	Self-employed health insurance deduced		29	11,111,00					
	30	Penalty on early withdrawal of savings		30	209,299					
	31a	Alimony paid b Recipient's SSN ▶		31a	5,542,661					
	32	IRA deduction (see page 30)		32	6,818,524					
	33	Student loan interest deduction (see p		33	6,063,245			36. Archer MSA Ded.=	8,756	
	34	Tuition and fees deduction. Attach Fo		34	7,955,412			36. Housing ded.=	16,414	
	35	Domestic production activities deduction		35	2,941,324			36. Other adj.=	820,079	
	36	Add lines 23 through 31a and 32 thro					36	68,235,903		
	37	Subtract line 36 from line 22. This is w	•				37	95 243 204		

Form 1040 (2008)				Р	age 2
Tax	38	Amount from line 37 (adjusted gross income)	38		
and	39a	Check You were born before January 2, 1944, Blind. Total boxes		Basic Stand. Ded. =	451,695,3
Credits		if: Spouse was born before January 2, 1944, ☐ Blind. Checked ▶ 39a		Add. Stand. Ded. =	10,814,21
	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here ▶ 39b □		Real Est. Tax Ded. =	7,678,35
Standard	C	Check if standard deduction includes real estate taxes or disaster loss (see page 34) ▶ 39c ☐		Itmzed = 810,023,518	
Deduction	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin) .	40	Stand. = 470,672,763	3
for—	41	Subtract line 40 from line 38	41	3,901,949,192	
 People who checked any 	42	If line 38 is over \$119,975, or you provided housing to a Midwestern displaced individual, see			
box on line	72	page 36. Otherwise, multiply \$3,500 by the total number of exemptions claimed on line 6d .	42	688,473,875	
39a, 39b, or 39c or who	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	3,311,708,174	
can be claimed as a	44	Tax (see page 36). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972 .	44	598,136,652	
dependent,	45	Alternative minimum tax (see page 39). Attach Form 6251	45	12,302,874	
see page 34.	46	Add lines 44 and 45	46	610,447,812	
All others:	47	Foreign tax credit. Attach Form 1116 if required		53a F8396= 39,546	
Single or Married filing	48	Credit for child and dependent care expenses. Attach Form 2441 48 2,924,801		53b F8839= 261,377 53c F5695= 143,217	
separately, \$5,450	49	Credit for the elderly or the disabled. Attach Schedule R 49 5,805		54a F3800= 658,740	
Married filing	50	Education credits. Attach Form 8863		54b F8801= 467,390 54c other= 9,496	
jointly or	51	Retirement savings contributions credit. Attach Form 8880 . 51 791,552		54c AMV= 36,291 54c F8835= 0	
Qualifying	52	Child tax credit (see page 42). Attach Form 8901 if required . 52 24,435,893		340 10000- 0	
widow(er), \$10,900	53	Credits from Form: a □ 8396 b □ 8839 c □ 5695 . 53			
Head of	54	Other credits from Form: a 3800 b 8801 c 54			
household,	55	Add lines 47 through 54. These are your total credits	55	39,138,651	
\$8,000	56	Subtract line 55 from line 46. If line 55 is more than line 46, enter -0	56	571,309,161	
0.1	57	Self-employment tax. Attach Schedule SE	57	24,555,081	
Other	58	Unreported social security and Medicare tax from Form: a 4137 b 8919	58	a= 19,252 b=	15,827
Taxes	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	3,435,430	
	60	Additional taxes: a AEIC payments b Household employment taxes. Attach Schedule H	60	a= 61,131 b=	312,61
	61	Add lines 56 through 60. This is your total tax Recapture Tax = 152.947 Other Taxes = 152.660 ▶	61	600,014,106	
Payments	62	Federal income tax withheld from Forms W-2 and 1099 62 604,521,488			
	63	2008 estimated tax payments and amount applied from 2007 return 63 112,654,775			
If you have a	_64a	Earned income credit (EIC)			
qualifying child, attach	b	Nontaxable combat pay election 64b 137,892			
Schedule EIC.	65	Excess social security and tier 1 RRTA tax withheld (see page 61) 65 1,566,662			
	66	Additional child tax credit. Attach Form 8812		<u>-</u>	
	67	Amount paid with request for extension to file (see page 61) 67 17,073,251	_	68a F2439= 44,58	
	68	Credits from Form: a 2439 b 4136 c 8801 d 8885 68	_	68b F4136= 42,97	
	69	First-time homebuyer credit. Attach Form 5405		68c F8801= 1,348	
	70	Recovery rebate credit (see worksheet on pages 62 and 63) . 70 8,432,928		68d F8885= 4,500	
	71	Add lines 62 through 70. These are your total payments	71	812,886,595	
Refund	72	If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid	72	82,085,685	
Direct deposit?	73a	Amount of line 72 you want refunded to you. If Form 8888 is attached, check here ▶	73a	239,279,256	
See page 63 and fill in 73b,	▶ b	Routing number			
73c, and 73d,	► d	Account number			
or Form 8888.	74	Amount of line 72 you want applied to your 2009 estimated tax 74 18,005,782	75	10,833,794	
Amount You Owe	75 76	Amount you owe. Subtract line 71 from line 61. For details on how to pay, see page 65 ► Estimated tax penalty (see page 65)	75	10,000,704	
	Do	you want to allow another person to discuss this return with the IRS (see page 66)? Yes.	Compl	ete the following.	No
Third Party			·		
Designee	nai	signee's Phone Personal identification no. ▶ () number (PIN)	cation		
Sign		der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, an			
Here		ief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of w			ige.
Joint return?	Yo	ur signature Date Your occupation	Dayt	time phone number	
See page 15.	\ _		()	
Keep a copy for your	Sp	ouse's signature. If a joint return, both must sign. Date Spouse's occupation			
records.					
Paid		eparer's 59,706,911 Date Check if	Prep	parer's SSN or PTIN	
Preparer's		nature self-employed self-employed	<u> </u>		
Use Only	Firi	n's name (or EIN Irs if self-employed), dress. and ZIP code Phone no.	<u> </u>		
Job Only	ade	dress, and ZIP code Phone no.	()	

Form Department of the Treasury—Internal Revenue Service AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

1040A	U.S	. Individual Income T	ax Return	(99)	2008	IRS Us	se Only-	-Do not wri	te or staple in this s	space.		
Label	Your fir	st name and initial	Last name				1	(OMB No. 1545-007	4		
(See page 17.)			Total Forms	s Filed =	36 28U 3	05		Your so	cial security number	er		
A				s i lieu –	30,200,3			0		- la		
Use the	If a join	t return, spouse's first name and initial	Last name Total Forms	s Filed F	lectronica	ally = 28.761	1.499	Spouse's	Spouse's social security number			
IRS label.	Home a	address (number and street). If you have a F					. no.	4 Vo	u must enter	_		
Otherwise, please print E									ur SSN(s) above.			
Presidential		wn or post office, state, and ZIP code. If yo Single = 13,289,284	Joint = 10	0,001,84	7				a box below will our tax or refund.			
Election Campaign	Che	ck here if you, or your spouse if	filing jointly, war	nt \$3 to g					You Spor			
Filing status Check only one box.	1 L 2 L 3 L	 Single Married filing jointly (even if or Married filing separately. Enter full name here. ► 	•	,	lf d <u>e</u> r	the qualifying ter this child'	person s name	is a child I here. ►	person). (See pagout not your deperent child (see page	ndent,		
Exemptions	6a	box 6a.	can claim yo	u as a d	depende	nt, do not	chec	k }	Boxes checked on 6a and 6b			
	b				l		(A) . /if	J	No. of children on 6c who:			
	С	Dependents:	(2) Depender			pendent's onship to	child	qualifying for child	lived with			
If more than six		(1) First name Last name	security n	umber		you		redit (see ge 20)	you			
dependents,							•		did not live with you due			
see page 20.									to divorce or separation			
									(see page 21)			
									Dependents on 6c not			
									entered above			
	d	Total number of exemptio	ns claimed.						Add numbers on lines above			
Income		<u> </u>										
Attach	7	Wages, salaries, tips, etc.	. Attach Form	n(s) W-2	2.			7	874,870,978			
Form(s) W-2	8a	Taxable interest. Attach S	Schedule 1 if	require	d			8a	13,126,072			
here. Also attach		Tax-exempt interest. Do				503,848	T	- Ou		+		
Form(s)		Ordinary dividends. Attach						9a	2,519,263			
1099-R if tax was withheld.		Qualified dividends (see p			9b	1,522,780)		272 420			
	10	Capital gain distributions	(see page 24	l).	441 -			10	372,430			
If you did not get a W-2, see	11a	IRA distributions. 11a	18,469,157			axable am see page 2		11b	13,914,494			
page 23.	12a	Pensions and				axable am		110		+-		
Enclose, but do not attach, any		annuities. 12a ¹	03,170,113			ee page 2		12b	80,887,694			
payment.						inc = 1,822	•		44 474 004			
	13	Unemployment compensa	ation and Ala	ska Per				. 13	11,471,984			
	14a	Social security benefits. 14a	99,885,662			axable am see page 2		14b	19,687,950			
		Deficitio. 14a				ee page z	1).	140	.,,	+		
	15	Add lines 7 through 14b (fa	ar right colum	n). This	is your t	otal incom	e.	▶ 15	1,018,673,843			
Adjusted												
gross	16	Educator expenses (see p			16	161,578						
income	17	IRA deduction (see page		041	17	1,263,750						
	18	Student loan interest ded	uction (see p	age 31)	. 18	2,516,668						
	19	Tuition and fees deductio	n. Attach For	m 8917	'. 19	2,829,728						
	20	Add lines 16 through 19.						20	6,771,730			
									1 011 000 110			
	21	Subtract line 20 from line	15. This is y	our adj i	usted g	ross incor	ne.	▶ 21	1,011,902,113			

	(2008)	AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS (OF DOLLARS)		Pa	ige 2
Tav	22	Enter the amount from line 21 (adjusted gross income).		22		
Tax,	23a	Check You were born before January 2, 1944, Blind Total bo	oxes	\neg		
credits,		if: Spouse was born before January 2, 1944, Blind checked				
and	b	If you are married filing separately and your spouse itemiz		_		
payments	D	deductions, see page 32 and check here MIDR		7 A	dd. Stand. Ded.= 8,	142 666
Standard					al Stand. Ded. = 290	
Deduction		Check if standard deduction includes real estate taxes (see page 32)	▶ 23c L			1,922,130
for—	24	Enter your standard deduction (see left margin).		24	278,768,271	
• People who	25	Subtract line 24 from line 22. If line 24 is more than line 22, er	nter -0	25	733,452,208	
checked any	26	If line 22 is over \$119,975, or you provided housing to a Midw	estern/			
box on line 23a, 23b, or		displaced individual, see page 32. Otherwise, multiply \$3,500 l	by the total			
23c or who		number of exemptions claimed on line 6d.		26	283,130,205	
can be	27	Subtract line 26 from line 25. If line 26 is more than line 25, er	nter -0-			
claimed as a dependent,	_,	This is your taxable income.	1101 0.	27	508,124,450	
see page 32.	28	Tax, including any alternative minimum tax (see page 33).		28	68.024.997	
All others:				20	00,024,997	
Single or	29	Credit for child and dependent care expenses. Attach Schedule 2. 29 1,	044 774			
Married filing			044,771	_		
separately, \$5,450	30	Credit for the elderly or the disabled. Attach				
•		**	6,102	_		
Married filing jointly or	31	Education credits. Attach Form 8863. 31 2,	503,963			
Qualifying	32	Retirement savings contributions credit. Attach Form 8880. 32	189,364			
widow(er),	33	Child tax credit (see page 37). Attach				
\$10,900		` ' ' ' ' '	084,808			
Head of household,	34	Add lines 29 through 33. These are your total credits.	,	34	13,129,007	
\$8,000	35	Subtract line 34 from line 28. If line 34 is more than line 28, enter	· -0-	35	54,897,773	
	36	Advance earned income credit payments from Form(s) W-2, be		36	60,512	
	37	Add lines 35 and 36. This is your total tax.	OX 9.			
		· · · · · · · · · · · · · · · · · · ·	1 00 1 000	37	54,958,286	
	38		1,264,023	_		
	39	2008 estimated tax payments and amount				
If you have		11	,346,032			
a qualifying child, attach	40a	Earned income credit (EIC). 40a 31	1,032,687			
Schedule	b	Nontaxable combat pay election. 40b 102,563		e	excess FICA w/h=	3,428
EIC.	41	Additional child tax credit. Attach Form 8812. 41 11	1,213,689	e	xtension request=	22,151
	42	Recovery rebate credit (see worksheet on pages 53 and 54). 42 3,	,526,058			
		A	ents.	43	138,414,578	
	43	Add lines 38, 39, 40a, 41, and 42. These are your total payme				
Dafress	43	Add lines 38, 39, 40a, 41, and 42. These are your total payme If line 43 is more than line 37, subtract line 37 from line 43				
Refund	44	If line 43 is more than line 37, subtract line 37 from line 43.		44		
	44	If line 43 is more than line 37, subtract line 37 from line 43. This is the amount you overpaid.	check here	44	86,332,195	
Refund Direct deposit?	44 45a	If line 43 is more than line 37, subtract line 37 from line 43. This is the amount you overpaid. Amount of line 44 you want refunded to you. If Form 8888 is attached, or	check here ►	44	86,332,195	
Direct deposit? See page 55	44	If line 43 is more than line 37, subtract line 37 from line 43. This is the amount you overpaid. Amount of line 44 you want refunded to you. If Form 8888 is attached, or Routing		44	86,332,195	
Direct deposit? See page 55 and fill in	44 45a	If line 43 is more than line 37, subtract line 37 from line 43. This is the amount you overpaid. Amount of line 44 you want refunded to you. If Form 8888 is attached, containing number • c Type: Checking	check here ► [44	86,332,195	
Direct deposit? See page 55 and fill in 45b, 45c,	44 45a	If line 43 is more than line 37, subtract line 37 from line 43. This is the amount you overpaid. Amount of line 44 you want refunded to you. If Form 8888 is attached, conting number Account Checking		44	86,332,195	
Direct deposit? See page 55 and fill in	44 45a ▶ b	If line 43 is more than line 37, subtract line 37 from line 43. This is the amount you overpaid. Amount of line 44 you want refunded to you. If Form 8888 is attached, or Routing number Account number		44	86,332,195	
Direct deposit? See page 55 and fill in 45b, 45c, and 45d or	44 45a ▶ b	If line 43 is more than line 37, subtract line 37 from line 43. This is the amount you overpaid. Amount of line 44 you want refunded to you. If Form 8888 is attached, or Routing number Account number Amount of line 44 you want applied to your	Savings	44	86,332,195	
Direct deposit? See page 55 and fill in 45b, 45c, and 45d or	44 45a ▶ b	If line 43 is more than line 37, subtract line 37 from line 43. This is the amount you overpaid. Amount of line 44 you want refunded to you. If Form 8888 is attached, or Routing number Account number Amount of line 44 you want applied to your 2009 estimated tax. 46	Savings 146,838	44	86,332,195	
Direct deposit? See page 55 and fill in 45b, 45c, and 45d or Form 8888.	44 45a ▶ b	If line 43 is more than line 37, subtract line 37 from line 43. This is the amount you overpaid. Amount of line 44 you want refunded to you. If Form 8888 is attached, or Routing number Account number Amount of line 44 you want applied to your	Savings 146,838	44	86,332,195 86,185,356	
Direct deposit? See page 55 and fill in 45b, 45c, and 45d or Form 8888.	44 45a ► b ► d 46	If line 43 is more than line 37, subtract line 37 from line 43. This is the amount you overpaid. Amount of line 44 you want refunded to you. If Form 8888 is attached, or Routing number Account number Amount of line 44 you want applied to your 2009 estimated tax. 46	Savings 146,838 n how	44	86,332,195	
Direct deposit? See page 55 and fill in 45b, 45c, and 45d or Form 8888.	44 45a ► b ► d 46	If line 43 is more than line 37, subtract line 37 from line 43. This is the amount you overpaid . Amount of line 44 you want refunded to you . If Form 8888 is attached, or Routing number Account number Amount of line 44 you want applied to your 2009 estimated tax. 46 Amount you owe. Subtract line 43 from line 37. For details or to pay, see page 56.	Savings 146,838 n how	44] 45a	86,332,195 86,185,356	
Direct deposit? See page 55 and fill in 45b, 45c, and 45d or Form 8888. Amount you owe	44 45a ▶ b ▶ d 46 47 48	If line 43 is more than line 37, subtract line 37 from line 43. This is the amount you overpaid. Amount of line 44 you want refunded to you. If Form 8888 is attached, or Routing number Account number Amount of line 44 you want applied to your 2009 estimated tax. 46 Amount you owe. Subtract line 43 from line 37. For details or to pay, see page 56. Estimated tax penalty (see page 57).	Savings 146,838 1 how 30,306	44 ☐ 45a	86,332,195 86,185,356 2,906,208	No
Direct deposit? See page 55 and fill in 45b, 45c, and 45d or Form 8888. Amount you owe Third party	44 45a ▶ b ► d 46 47 48	If line 43 is more than line 37, subtract line 37 from line 43. This is the amount you overpaid . Amount of line 44 you want refunded to you . If Form 8888 is attached, or Routing number Account number Amount of line 44 you want applied to your 2009 estimated tax. 46 Amount you owe. Subtract line 43 from line 37. For details or to pay, see page 56. Estimated tax penalty (see page 57). 48	Savings 146,838 n how 30,306 ge 57)? Yes	44 45a 47 . Compl	86,332,195 86,185,356 2,906,208	No
Direct deposit? See page 55 and fill in 45b, 45c, and 45d or Form 8888. Amount you owe Third party	44 45a ▶ b ► d 46 47 48	If line 43 is more than line 37, subtract line 37 from line 43. This is the amount you overpaid. Amount of line 44 you want refunded to you. If Form 8888 is attached, or Routing number Account number Amount of line 44 you want applied to your 2009 estimated tax. Amount you owe. Subtract line 43 from line 37. For details or to pay, see page 56. Estimated tax penalty (see page 57). 48 To you want to allow another person to discuss this return with the IRS (see page signee's	146,838 n how 30,306 ge 57)?	44 45a 47 Completentification	86,332,195 86,185,356 2,906,208	□ No
Direct deposit? See page 55 and fill in 45b, 45c, and 45d or Form 8888. Amount you owe Third party designee	44 45a ▶ b ▶ d 46 47 48	If line 43 is more than line 37, subtract line 37 from line 43. This is the amount you overpaid. Amount of line 44 you want refunded to you. If Form 8888 is attached, or Routing number Account number Amount of line 44 you want applied to your 2009 estimated tax. Amount you owe. Subtract line 43 from line 37. For details or to pay, see page 56. Estimated tax penalty (see page 57). 48 To you want to allow another person to discuss this return with the IRS (see page 58). Phone no. Phone no. Phone no. O your and accompanying sch	Savings 146,838 1 how 30,306 1ge 57)? Yes Personal ic number (Puedules and statements)	44 45a 45a 47 Completentification	86,332,195 86,185,356 2,906,208 Lete the following.	□ No
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Direct deposit? See page 55 and fill in 45b, 45c, and 45d or Form 8888. Amount you owe Third party designee Sign here Joint return? See page 17. Keep a copy for your	44 45a b b d 46 47 48	If line 43 is more than line 37, subtract line 37 from line 43. This is the amount you overpaid. Amount of line 44 you want refunded to you. If Form 8888 is attached, or Routing number Account number Amount of line 44 you want applied to your 2009 estimated tax. 46 Amount you owe. Subtract line 43 from line 37. For details or to pay, see page 56. Estimated tax penalty (see page 57). 48 To you want to allow another person to discuss this return with the IRS (see page signee's ame Phone no. Phone no. () Inder penalties of perjury, I declare that I have examined this return and accompanying school propage (other than the taxpayer) is based on all information of which the preparer has a preparer (other than the taxpayer) is based on all information of which the preparer has a preparer (other than the taxpayer) is based on all information of which the preparer has a preparer (other than the taxpayer) is based on all information of which the preparer has a preparer to the taxpayer is based on all information of which the preparer has a preparer to the taxpayer is based on all information of which the preparer has a preparer to the taxpayer is based on all information of which the preparer has a preparer to the taxpayer is based on all information of which the preparer has a preparer to the taxpayer is based on all information of which the preparer has a preparer to the taxpayer is based on all information of which the preparer has a preparer to the taxpayer is based on all information of which the preparer has a preparer to the taxpayer is based on all information of which the preparer has a preparer to the taxpayer is based on all information of which the preparer has a preparer to the taxpayer is based on all information of which the preparer has a preparer to the taxpayer is based on all information of which the preparer has a preparer to the taxpayer is based on all information of which the preparer has a preparer to the taxpayer is based on all information of the taxpayer is based on all information of	Savings 146,838 1 how 30,306 ge 57)? Yes Personal ic number (Predules and statemers of the preduction of the preduc	44 45a 47 Complete tailors and not the tailors and the tailors and the tailors and the tailors are tailors.	86,332,195 86,185,356 2,906,208 Lete the following. It to the best of my x year. Declaration	
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TFORM = 2 Department of the Treasury—Internal Revenue Service AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS) Form **Income Tax Return for Single and 1040EZ** 2008 Joint Filers With No Dependents (99) OMB No. 1545-0074 Your first name and initial Your social security number Label Total Forms Filed = 21,852,270 (See page 9.) Spouse's social security number If a joint return, spouse's first name and initial Use the IRS label. L Home address (number and street). If you have a P.O. box, see page 9. Apt. no. You must enter Н Otherwise, your SSN(s) above. please print City, town or post office, state, and ZIP code. If you have a foreign address, see page 9. or type. Checking a box below will not Single = 20.892.752Joint = 959,519change your tax or refund. Presidential Election Campaign **Spouse** (page 9) Check here if you, or your spouse if a joint return, want \$3 to go to this fund Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Income Attach your Form(s) W-2. 379,576,880 0 **Attach** tax exempt interest = 2 Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ. 575,000 Form(s) W-2 here. 4.965.990 Unemployment compensation and Alaska Permanent Fund dividends (see page 11). Enclose, but do not attach, anv 386,295,587 Add lines 1, 2, and 3. This is your adjusted gross income. 4 payment. 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. Spouse If no one can claim you (or your spouse if a joint return), enter \$8,950 if single; 5 115,287,722 \$17,900 if married filing jointly. See back for explanation. Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. 230,069,345 This is your taxable income. 6 Federal income tax withheld from box 2 of your Form(s) W-2. 43,701,411 **Payments 8a** Earned income credit (EIC) (see page 12) 8a 598,397 and tax **b** Nontaxable combat pay election. 23 9 1,755,410 Recovery rebate credit (see worksheet on pages 17 and 18) Excess FICA / RRTA = 167 46,059,471 Add lines 7, 8a, and 9. These are your total payments. F4868 payment = 10 **Tax.** Use the amount on **line 6 above** to find your tax in the tax table on pages 31,930,251 11 28–36 of the booklet. Then, enter the tax from the table on this line. If line 10 is larger than line 11, subtract line 11 from line 10. This is your **refund.** Refund 14,708,892 If Form 8888 is attached, check here ▶ 12a Have it directly deposited! See ▶ b Routing number page 18 and fill in 12b, 12c, and 12d or Form 8888. d Account number **Amount** If line 11 is larger than line 10, subtract line 10 from line 11. This is the amount you owe. For details on how to pay, see page 19. 13 you owe 579,671 Third party designee Designee's Phone Personal identification **)** (no. number (PIN) Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and Sign accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge. here Your occupation Daytime phone number Date Joint return? See page 6. Keep a copy for Spouse's signature. If a joint return, both must sign. Date Spouse's occupation your records. Preparer's SSN or PTIN Preparer's Check if Paid signature self-employed L preparer's Firm's name (or yours if self-employed), address, and ZIP code use only

2008 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) 19

Cat. No. 11329W

2008 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Schedule 1 (Form 1040A)

Department of the Treasury-Internal Revenue Service

Interest and Ordinary Dividends

2008 for Form 1040A Filers OMB No. 1545-0074 Name(s) shown on Form 1040A Your social security number Total Schedules Filed = 2,541,129 Part I Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, enter the firm's name and the total interest shown on that form. Interest List name of payer. If any interest is from a seller-financed mortgage (See back and the buyer used the property as a personal residence, see back of of schedule schedule and list this interest first. Also, show that buyer's social and the instructions security number and address. Amount for Form 1 1040A, line 8a.) Add the amounts on line 1. 2 11,263,804 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815. 3 Subtract line 3 from line 2. Enter the result here and on Form 1040A, line 8a. 4 Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, Part II enter the firm's name and the ordinary dividends shown on that form. **Ordinary** List name of payer. Amount dividends 5 (See back of schedule and the instructions for Form 1040A, line 9a.)

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

line 9a.

6

2,073,596

Schedule 2

Department of the Treasury-Internal Revenue Service

Child and Dependent Care AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

(FOIII 1040A)	Ex	penses for Form 1	040A Filers	S (9	99) 20	800	,		OMB No. 154	5-0074	
Name(s) shown on Form	n 1040.		La Filed O	250.04	10			Your socia	l security number		
			ıles Filed = 2,0	J53,91	12						
Part I	1	(a) Care provider's name	(b) Address city, s		er, street and ZIP co		(c) Ident number (SSI		(d) Amount pa (see instruction		
Persons or organizations											
who provided the care									7,089,250		
You must		(If you have more that	n two care pr	ovide	rs, see	the instruc	ctions.)				
complete this part.		Did you receive dependent care benefits? No — Complete only Par Yes — Complete Part III of									
		Caution. If the care we must use Form 1040.							axes. If you do	, you	
Part II	2	Information about you the instructions.	ır qualifying ı	perso	n(s). If	you have	more than t	wo quali			
redit for child nd dependent are expenses		(a) Qualifying First	person's name	₋ast			alifying personi security numbe		(c) Qualified exp you incurred and in 2008 for the p listed in column	d paid erson	
							1 1		5,452,210	T	
									1,165,583		
		Add the amounts in c \$3,000 for one qualify If you completed Part	ring person or : III, enter the	r \$6,0 amou	00 for to	wo or moi line 27.		3	5,358,089		
	4	Enter your earned in	come. See the	e inst	ructions	.		4	64,474,107		
	5	If married filing jointly spouse was a studen others, enter the amount of the student of the stu	t or was disak	bled,				5	13,862,013		
	6	Enter the smallest of	line 3, 4, or 5	5.				6	5,332,302		
	7	Enter the amount from	n Form 1040 <i>A</i>	۹, line	22.	7					
	8	Enter on line 8 the de amount on line 7. If line 7 is:	cimal amount		vn belov		olies to the				
			Decimal		i iiiie 1	But not	Decimal				
			mount is	(Over	over	amount i	s			
		\$0—15,000 15,000—17,000 17,000—19,000 19,000—21,000 21,000—23,000 23,000—25,000 25,000—27,000	.35 .34 .33 .32 .31 .30		33,000- 35,000- 37,000- 39,000- 41,000-	-33,000 -35,000 -37,000 -39,000 -41,000 -43,000	.27 .26 .25 .24 .23 .22	_			
		27,000—29,000	.28			–No limit	.20	8	X		
	9	Multiply line 6 by the expenses in 2008, se			n line 8.	if you pa	ia 2007	9	current yr 1,	364,23 0	

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

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

of line 9 or line 10 here and on Form 1040A, line 29.

total credit- 1,044,771

10

11

122	2008	8 ESTIMATED DATA LINE COUNTS - (ALL FIGURES AR	E ES	TIMATES BASE	D ON	SAME	PLES)				
Schedule 2 (Form 1040	0A) 2008	8 AMOUNTS OF SELECTED LINES FILED (IN	THO	USANDS OF DO	DLLAR	RS)	,	Page 2			
Part III Dependent care benefits	12	for 2008. This amount should be shown in box 10 W-2. Do not include amounts that were reported	Enter the total amount of dependent care benefits you received for 2008. This amount should be shown in box 10 of your Form(s) W-2. Do not include amounts that were reported to you as wages in box 1 of Form(s) W-2.								
oure benefits	13	Enter the amount, if any, you carried over from 20 during the grace period. See the instructions.	007 a	and used in 20	08	13	200,200	+-			
	14	Enter the amount, if any, you forfeited or carried fithe instructions.	forwa	ard to 2009. Se	ee -	14 (
	15	Combine lines 12 through 14. See the instructions	3.			15					
	16	Enter the total amount of qualified expenses incurred in 2008 for the care of the qualifying person(s).	16	429,864							
	17	Enter the smaller of line 15 or 16.	17								
	18	Enter your earned income . See the instructions.	18	64,474,107							
	_	 Enter the amount shown below that applies to you. If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). If married filing separately, see the instructions for the amount to enter. All others, enter the amount from line 18. 	19	13,862,013							
		Enter the smallest of line 17, 18, or 19. Excluded benefits. Enter here the smaller of the The amount from line 20, or \$65,000 (\$2,500 if married filing apparatoly and a		, and the second							
		 \$5,000 (\$2,500 if married filing separately and yenter your spouse's earned income on line 19). 		were required i		21	189,164				
	22	Taxable benefits. Subtract line 21 from line 15. A amount on Form 1040A, line 7. In the space to th "DCB."	er	22	39,332						
		To claim the child and dependent credit, complete lines 23 through 2									
	23	Enter \$3,000 (\$6,000 if two or more qualifying per		23		_					
	24	Enter the amount from line 21.		24	189,164						
	25	Subtract line 24 from line 23. If zero or less, stop the credit. Exception. If you paid 2007 expenses instructions for line 9.				25					
	26	Complete line 2 on the front of this schedule. Do									

column (c) any benefits shown on line 21 above. Then, add the

27 Enter the **smaller** of line 25 or 26. Also, enter this amount on line 3 on the front of this schedule and complete lines 4 through 11.

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

5,358,089

26

27

Schedule 3 (Form 1040A)

Department of the Treasury-Internal Revenue Service AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS) Credit for the Elderly or the Disabled

for Form 1040A Filers **200** (99)

Name(s) shown on Form 1040A	Your social security number
Total Schedules Filed = 71,388	

You may be able to take this credit and reduce your tax if by the end of 2008:

- 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 in	S can figure the credit for you. See the	INSTRUCTIONS.
Part I	If your filing status is:	And by the end of 2008:	Check only one box:
Check the box for your iling status and age	Single, Head of household, or Qualifying widow(er)	1 You were 65 or older2 You were under 65 and you retired	
iliu age		and total disability	
		3 Both spouses were 65 or older	3 🔲
		4 Both spouses were under 65, but o retired on permanent and total disa	_
	Married filing	5 Both spouses were under 65, and permanent and total disability.	
	jointly	6 One spouse was 65 or older, and the was under 65 and retired on permodisability	anent and total
		7 One spouse was 65 or older, and the was under 65 and not retired on total disability	permanent and
	Married filing	8 You were 65 or older and you lived spouse for all of 2008	
	separately	9 You were under 65, you retired on total disability, and you lived apspouse for all of 2008	part from your
	Did you check	—_Yes——▶ Skip Part II and cor	nplete Part III on the back
	box 1, 3, 7, or 8?	No Complete Parts II a	•
Part II		n's statement for this disability for 1983 a statement for tax years after 1983 and nent, and	

permanent and total disability

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

- 2 Due to your continued disabled condition, you were unable to engage in any
 - If you checked this box, you do not have to get another statement for 2008.
 - 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.

Schedule 3 (Form 1040A) 2008

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Part III Figure your

credit

10	If you checked (in Part I):	Enter:	
	Box 1, 2, 4, or 7	\$5,000	
	Box 3, 5, or 6	\$7,500	
	Box 8 or 9	\$3,750 10	

Did you check box 2, 4, 5, 6, or 9 in Part I?

Yes
You must complete line 11.

No
Enter the amount from line 10 on line 12 and go to line 13.

11 If you checked (in Part I):

- Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.
- Box 2, 4, or 9, enter your taxable disability income.
- Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.

	For more details on what to include on line 11, see the instructions.	11	66,120	
12	If you completed line 11, enter the smaller of line 10 or line 11; all others , enter the amount from line 10.	12	388.685	
	others, enter the amount normalie to.	14	300,003	1

23,319

13b

- 13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2008.
 - Nontaxable part of social security benefits and

Nontaxable part of railroad retirement benefits treated as social security (see the instructions). 13a 77,407

b Nontaxable veterans' pensions and

Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see the instructions).

c Add lines 13a and 13b. (Even though these income items are not taxable, they **must** be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c. 13c 100,390

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

15	If you checked (in Part I): Enter: Box 1 or 2			
	Box 3, 4, 5, 6, or 7	15		
16	Subtract line 15 from line 14. If zero or less, enter -0	16	445,441	
17	Enter one-half of line 16	17	222 734	

18	Add lines 13c and 17.	18	323,124	
19	Subtract line 18 from line 12. If zero or less, stop; you cannot take			
	the credit. Otherwise, go to line 20.	19	142,139	
20	Multiply line 19 by 15% (.15).	20		
21	Enter the amount from Form 1040A, line 28, minus any amount on			
	Form 1040A, line 29.	21		
22	Credit for the elderly or the disabled. Enter the smaller of line 20			
	or line 21 here and on Form 1040A, line 30.	22	6,102	

Page 2

SCHEDULES A&B (Form 1040)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS) **Schedule A—Itemized Deductions**

(Schedule B is on back)

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

Department of the Treasury Internal Revenue Service ► See Instructions for Schedules A&B (Form 1040). ► Attach to Form 1040. Name(s) shown on Form 1040 Your social security number Total Schedules Filed = 48,840,259 Medical **Caution.** Do not include expenses reimbursed or paid by others. 117,759,055 1 Medical and dental expenses (see page A-1). and Enter amount from Form 1040, line 38 2 Dental 2 Multiply line 2 by 7.5% (.075) 41,372,487 **Expenses** 3 3 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-. 76,386,568 4 Taxes You State and local (check only one box): Income Tax = 270,958,143Paid 288,643,912 a Income taxes. or **b** General sales taxes General Sales Tax = 17,685,769 (See 167.904.713 page A-2.) 6 Real estate taxes (see page A-5) 8,548,167 7 Personal property taxes Other taxes. List type and amount ▶ 2,114,722 467,211,515 Add lines 5 through 8 9 463.673.345 Home mortgage interest and points reported to you on Form 1098 Interest 10 You Paid Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-6 page A-5.) and show that person's name, identifying no., and address 11 6,734,484 Note. Personal Points not reported to you on Form 1098. See page A-6 interest is 12 1,484,359 not 13 3,405,438 Qualified mortgage insurance premiums (see page A-6) deductible. 13 1,472,090 Investment interest. Attach Form 4952 if required. (See 22,320,183 14 page A-6.) Add lines 10 through 14 15 497.617.809 15 Gifts to Gifts by cash or check. If you made any gift of \$250 or 139,159,654 Charity 16 more, see page A-7 If you made a 17 Other than by cash or check. If any gift of \$250 or more, 17 40,421,411 gift and got a see page A-8. You must attach Form 8283 if over \$500 benefit for it, 26,366,506 18 18 see page A-7. 172,936,002 Add lines 16 through 18. 19 19 Casualty and Theft Losses 20 4,348,275 Casualty or theft loss(es). Attach Form 4684. (See page A-8.) 20 Unreimbursed employee expenses—job travel, union dues, job Job Expenses 21 and Certain education, etc. Attach Form 2106 or 2106-EZ if required. (See page 21 82,225,607 Miscellaneous 6,692,290 22 **Deductions** (See Other expenses—investment, safe deposit box, etc. List type and page A-9.) amount -36,166,922 23 125,084,819 24 Add lines 21 through 23 . . 25 Enter amount from Form 1040, line 38 25 74,887,073 26 Multiply line 25 by 2% (.02) 89,924,426 27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-27 Other Other—from list on page A-10. List type and amount ▶ Miscellaneous Gambling Loss Deduction = 18,461,595 Other Than Gambling Ded = 4,441,762 **Deductions** 30,929,051 Property Income, Casualty & Theft Deduction = 8,025,693 28 Total Is Form 1040, line 38, over \$159,950 (over \$79,975 if married filing separately)? Itemized No. Your deduction is not limited. Add the amounts in the far right column for 1,322,276,380 **Deductions** 29 lines 4 through 28. Also, enter this amount on Form 1040, line 40. Yes. Your deduction may be limited. See page A-10 for the amount to enter. If you elect to itemize deductions even though they are less than your standard

Schedules A&B (Form 1040) 2008 AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS) OMB No. 1545-0074 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 = 25,551,356 Attachment Sequence No. **08** Schedule B—Interest and Ordinary Dividends **Amount** 1 List name of payer. If any interest is from a seller-financed mortgage and the Part I buyer used the property as a personal residence, see page B-1 and list this Interest interest first. Also, show that buyer's social security number and address (See page B-1 and the Of the total schedules filed, the component parts are as follows: F1040 = 23,010,227 instructions for F1040A = 2,541,129Form 1040, line 8a.) 1 Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the The component parts of line 2 are as follows: payer and enter F1040 = 201,191,336 F1040A = 11,263,804 the total interest 212,455,140 2 2 shown on that form. Excludable interest on series EE and I U.S. savings bonds issued after 1989. 3 30,702 3 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. **Amount** List name of payer ▶ Part II **Ordinary Dividends** (See page B-1 and the instructions for Form 1040, line 9a.) Note. If you 5 received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form. The component parts of line 6 are as follows: F1040 = 212,272,745 F1040A = 2,073,596 Add the amounts on line 5. Enter the total here and on Form 1040, line 9a . > 214,346,341 Note. If line 6 is over \$1,500, you must complete Part III. You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; or (b) had Yes No Part III a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust. **Foreign** 7a At any time during 2008, did you have an interest in or a signature or other authority over a financial Accounts account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1. and Trusts **b** If "Yes," enter the name of the foreign country ▶ (See During 2008, did you receive a distribution from, or were you the grantor of, or transferor to, a page B-2.) foreign trust? If "Yes," you may have to file Form 3520. See page B-2

SCHEDULE C (Form 1040)

Department of the Treasury

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Profit or Loss From Business

(Sole Proprietorship)

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

2008

Attachment Sequence No. **09**

C E	Principal business or profession Business name. If no separate business address (including suit		ding product or service	e (see	page C-3 of the instructions)	B Enter	1 (00.40	
E F		ousines				D Linter	code from pages C-9, 10,	& 11
F .	Rusinoss address (including sui		s name, leave blank.			D Emple	oyer ID number (EIN), i	f any
	City, town or post office, state,							
	Accounting method: (1)	Cash	(2) Accrual	l	(3) ☐ Other (specify) ►			
				ness d	luring 2008? If "No," see page C-4 for	r limit on	losses	
		usines	s during 2008, check	here	<u> </u>		<u> ▶</u>	
Part	Income							
1	Gross receipts or sales. Caution	n. See	page C-4 and check	the bo	ox if:			
	 This income was reported to you that form was checked, or 	ou on	Form W-2 and the "S	tatuto	ry employee" box	,	4 245 224 507	
	 You are a member of a qual income not subject to self-empl 					1	1,315,231,587	
		•				2	6,110,570	
							1,309,121,017	
4	Cost of goods sold (from line 42	2 on pa	age 2)			4	448,832,698	
5	Gross profit. Subtract line 4 fro	m line	3			5	860,288,319	
6	Other income, including federal	and st	ate gasoline or fuel ta	ax cred	dit or refund (see page C-4)	. 6	21,765,678	
	Gross income. Add lines 5 and				<u> </u>	7	882.053.997	
Part	Expenses. Enter exp			e of y	our home only on line 30.		10.010.011	
8	Advertising	8	14,828,446		18 Office expense	18	12,843,941	
9	Car and truck expenses (see		04.000.004		19 Pension and profit-sharing plans	19	1,232,810	
	page C-5)	9	84,996,634		20 Rent or lease (see page C-6):		9,347,804	
	Commissions and fees	10	13,347,994		a Vehicles, machinery, and equipment		33,990,759	
	Contract labor (see page C-5)	11	35,413,085		b Other business property		15,377,283	
12	Depletion	12	1,426,971		21 Repairs and maintenance		31,865,437	
13	Depreciation and section 179				22 Supplies (not included in Part III)	22	18,021,483	
	expense deduction (not				23 Taxes and licenses		10,021,403	
	included in Part III) (see page	12	41.562.987		24 Travel, meals, and entertainment:	1 1	12,817,402	1
	C-5)	13	41,302,307		a Travel	24a	12,017,402	
	Employee benefit programs	14	2,912,417		b Deductible meals and	24b	7.334.503	1
	(other than on line 19) . Insurance (other than health) .	15	18,238,174		entertainment (see page C-7)	OF	24,547,923	
			.0,200,		25 Utilities		79,289,032	
	Interest: Mortgage (paid to banks, etc.)	16a	6,372,893		26 Wages (less employment credits)27 Other expenses (from line 48 on			
	Other	16b	8,209,893		page 2)	27	118,381,714	
	Legal and professional							
	services	17	11,107,877					
28	Total expenses before expense	es for b	ousiness use of home	. Add	lines 8 through 27	28	607,105,452	
29	Tentative profit or (loss). Subtract	ct line	28 from line 7			29	274,948,545	
30	Expenses for business use of you	our hor	ne. Attach Form 882	9 .		30	11,486,343	
31	Net profit or (loss). Subtract lin	ne 30 fi	rom line 29.					
	 If a profit, enter on both Form 	1040	, line 12, and Schedu	ıle SE	, line 2, or on Form 1040NR,		264,234,283	
	line 13 (if you checked the box	on line	1, see page C-7). Es	states	and trusts, enter on Form 1041,	31	204,204,203	
	line 3.				J		770.000	
	• If a loss, you must go to line				ble loss (+)/suspended loss carryo	ver (-) =	= 772,080	
	If you have a loss, check the bo				1			
					and Schedule SE, line 2, or on	_	☐ All investment is a	
				e the li	ne 31 instructions on page C-7).	32b		is no
	Estates and trusts, enter on For • If you checked 32b, you mus				v he limited		at risk.	

Page 2

Pa	rt III Cost of Goods Sold (see page C-8)			
33	Method(s) used to value closing inventory: a Cost b Lower of cost or market	c 🗌 Ot	her (attach explana	ation)
34	Was there any change in determining quantities, costs, or valuations between opening and closing in If "Yes," attach explanation	-	U Yes	☐ No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	41,997,134	
36	Purchases less cost of items withdrawn for personal use	36	297,742,531	
37	Cost of labor. Do not include any amounts paid to yourself	37	29,261,701	
38	Materials and supplies	38	55,344,377	
39	Other costs	39	67,429,274	
40	Add lines 35 through 39	40		
41	Inventory at end of year	41	42,942,319	
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42		
Pa	Information on Your Vehicle. Complete this part only if you are claim line 9 and are not required to file Form 4562 for this business. See the in C-5 to find out if you must file Form 4562.			
43	When did you place your vehicle in service for business purposes? (month, day, year) ▶/			
44	Of the total number of miles you drove your vehicle during 2008, enter the number of miles you used	your veh	nicle for:	
а	Business	ther		
45	Was your vehicle available for personal use during off-duty hours?		🗌 Yes	☐ No
46	Do you (or your spouse) have another vehicle available for personal use?		🗆 Yes	□ No
47a	Do you have evidence to support your deduction?		🗌 Yes	☐ No
b	If "Yes," is the evidence written?		🗆 Yes	☐ No
Pa	rt V Other Expenses. List below business expenses not included on lines 8–2	6 or lin	e 30.	
48	Total other expenses. Enter here and on page 1, line 27	48		

SCHEDULE C-EZ (Form 1040)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS) **Net Profit From Business**

(Sole Proprietorship)

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

Attachment Sequence No. **09A**

Name of proprietor

Department of the Treasury Internal Revenue Service

Social security number (SSN)

	Total Forms Filed = 4,356,802 Data is tabulated with the Schedule C's				1		
Pai	rt I General Information						
Scho Inste Scho	edule C-EZ ead of edule C / If You: 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	requation sinessedule ind codedus s use have active	ired to find and Ames. See the C, line but if you act experse of your	le Form lortization e instru 13, on p must for ses for home.	n 4562, on, for actions page iile.		
Α	Principal business or profession, including product or service	В	Enter cod	e from pa	iges C-9,	10, &	11
С	Business name. If no separate business name, leave blank.	D	Employ	er ID nu	mber (E	ilN), i	fany
E	Business address (including suite or room no.). Address not required if same as on page 1 of your tax	retu	ırn.				
	City, town or post office, state, and ZIP code						
Par	rt II Figure Your Net Profit						
1	Gross receipts. Caution. See the instructions for Schedule C, line 1, on page C-4 and check the box if: • This income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, or • You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax.		1				
2	Total expenses (see instructions on page 2). If more than \$5,000, you must use Schedule	С	2				
3	Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13. (If you chec the box on line 1, do not report the amount from line 3 on Schedule SE, line 2.) Estates trusts, enter on Form 1041, line 3	ked and	3				
Par	Information on Your Vehicle. Complete this part only if you are claiming car			pense	es 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 2008, enter the number of miles	you	used y	our ve	ehicle '	for:	
а	Business b Commuting (see instructions) c Oth	ner					
6	Was your vehicle available for personal use during off-duty hours?			. 🗆	Yes		No
7	Do you (or your spouse) have another vehicle available for personal use?			. 🗆	Yes		No
8a	Do you have evidence to support your deduction?			. 🗆	Yes		No
b	If "Yes," is the evidence written?			. 🗆	Yes		No

☐ No

SCHEDULE D (Form 1040)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

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.

Attachment Sequence No. 12

OMB No. 1545-0074

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

Total Schedules filed = 21,230,432 Total Sales reported with Form 1099 = 16,835,222

Your social security number

Pa	rt I Short-Term Capital Gains a	and Losses—	· Assets Heli	d One Year or	l ess			
1 Q		(b) Date	I	(d) Sales price	(e) Cost or other	er basis	(f) Gain or (los	-\
	(a) Description of property (Example: 100 sh. XYZ Co.)	acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(see page D-7 of the instructions)	(see page D the instructi	D-7 of Subtract (c		
1								
						<u> </u>		<u> </u>
								! !
								<u> </u>
2	Enter your short-term totals, if any, line 2						-172,239,708	! ! ! !
3	Total short-term sales price amounts column (d)		_	3,671,346,936				
4	Short-term gain from Form 6252 and sl	nort-term gain	or (loss) from	Forms 4684 678	1. and 8824	4	8,284,151	
5	Net short-term gain or (loss) from p	partnerships, S	S corporation	s, estates, and	trusts from	_	-24,168,836	
6	Schedule(s) K-1					5	21,100,000	<u> </u>
Ĭ	Carryover Worksheet on page D-7 of		•	•	•	6	(96,636,961)
7	Net short-term capital gain or (loss).	. Combine line:	s 1 through 6	in column (f)		7	-284,761,354	
Pa	rt II Long-Term Capital Gains a	nd Losses-	Assets Held	d More Than O	ne Year Sh	ort Te	rm Non-Ded Los	ss = *
	(a) Description of property	(b) Date acquired	(c) Date sold	(d) Sales price (see page D-7 of	(e) Cost or othe (see page D	er basis	(i) Gaill of (los	
8	(Example: 100 sh. XYZ Co.)	(Mo., day, yr.)	(Mo., day, yr.)	the instructions)	the instructi		Subtract (e) from	i (d)
								<u> </u>
						<u> </u>		: ! !
								! ! !
9	Enter your long-term totals, if any, line 9		le D-1, 9				83,719,071	
10	Total long-term sales price amounts column (d)	. Add lines 8 a		1,724,252,734				
11	Gain from Form 4797, Part I; long-term (loss) from Forms 4684, 6781, and 882	n gain from Fo	rms 2439 and	,		11	176,500,748	
12	Net long-term gain or (loss) from p Schedule(s) K-1	artnerships, S	corporation	s, estates, and	trusts from	12	115,939,541	
40						13	19,259,874	
13 14	Capital gain distributions. See page D- Long-term capital loss carryover. Ente	r the amount,	if any, from		apital Loss		(166,502,854)
	Carriover Workshoot on nogo 1) / of							
15	Carryover Worksheet on page D-7 of Net long-term capital gain or (loss). Part III on the back	. Combine line	s 8 through		Then go to	15	228,963,933	

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	-55,797,421	
	 If line 16 is: A gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. A loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. Zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. 			
17	Are lines 15 and 16 both gains? Yes. Go to line 18. No. Skip lines 18 through 21, and go to line 22.			
18	Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet on page D-8 of the instructions	18	3,313,517	
19	Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on page D-9 of the instructions	19	12,418,915	
20	 Are lines 18 and 19 both zero or blank? Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR). Do not complete lines 21 and 22 below. No. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Schedule D Tax Worksheet on page D-10 of the instructions. Do not complete lines 21 and 22 below. 			
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:			
	 The loss on line 16 or (\$3,000), or if married filing separately, (\$1,500) 	21	()
	Note. When figuring which amount is smaller, treat both amounts as positive numbers.			
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? ☐ Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR). ☐ No. Complete the rest of Form 1040 or Form 1040NR.			

2008 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Supplemental Income and Loss

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

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

Income or Loss From Rental Real Estate and Royalties Note. If you are in the business of renting personal property, use

OMB No. 1545-0074

2008
Attachment
Sequence No. 13

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

SCHEDULE E

(Form 1040)

Total Schedules Filed = 17,711,465

Your social security number

4	List the type and address of each re												
1	listed on line 1 did vo									es No			
Α						use it during the tax year for personal							
							ses for more that	n the 🤉	greate	r of:			
В							lays or						
-							of the total darental value?	ays re	nted a	at B			
С							age E-3)						
							age E-3)			C			
Inc	ome:				Propertie	25			(Δd	Totals d columns A,	B and C)		
_		_	RENT		В		С		-	1			
3	Rents received	<u>3</u> 4	IXLINI		ROYALTY				3	268,521,4° 34,883,96			
4	Royalties received	4			KOTALIT				4	34,003,90	0		
	enses:	-											
5	Advertising	5 6											
6	Auto and travel (see page E-4) .	7											
7	Cleaning and maintenance	-											
8	Commissions	8 9											
9	Insurance	10											
10	Legal and other professional fees	11											
11	Management fees	- 11											
12	Mortgage interest paid to banks,	12							12	81,655,84	6		
40	etc. (see page E-5)	13					8,306,878		12	01,000,01			
13	Other interest	14					0,000,010						
14	Repairs	15											
15	Supplies	16											
16 17	Taxes	17											
18	Utilities												
10													
		18											
19	Add lines 5 through 18	19	218,681,373		4,942,886				19				
20	Depreciation expense or depletion												
20	(see page E-5)	20	65.262.476		3.576.249				20				
21	Total expenses. Add lines 19 and 20	21											
22	Income or (loss) from rental real												
	estate or royalty properties.												
	Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a												
	(loss), see page E-5 to find out if												
	you must file Form 6198	22	-15,422,375		26,364,834								
23	Deductible rental real estate loss.			. et. 1			24 504 205						
	Caution. Your rental real estate		nonaea	UCTIDIO	e rental loss		24,504,305						
	loss on line 22 may be limited. See		suspend	led lo	ss carryover		7.055.862						
	page E-5 to find out if you must file Form 8582. Real estate												
	professionals must complete line		(FF 704 000	,	,		,						
	43 on page 2	23	(55,724,020)	()	()		00.005.00	0		
24	Income. Add positive amounts show				_				24	96,935,93			
25	Losses. Add royalty losses from line 22								25	(68,545,03	0)		
26	Total rental real estate and royalty in												
	If Parts II, III, IV, and line 40 on page							,		28 200 00	2		
	line 17, or Form 1040NR, line 18. Other	rwise	, include this ar	nount	in the total on	iine 4	on page 2.		26	28,390,90	_		

Schedule E (Form 1040) 2008

Attachment Sequence No. 13

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? ■ No If you answered "Yes," see page E-7 before completing this section. (c) Check if (b) Enter P for (d) Employer (e) Check if 28 (a) Name partnership; **S** for S corporation foreign partnership identification ny amount is not at risk number Α В C D **Passive Income and Loss** Nonpassive Income and Loss (f) Passive loss allowed (g) Passive income (h) Nonpassive loss (i) Section 179 expense (i) Nonpassive income (attach Form 8582 if required) from Schedule K-1 from Schedule K-1 deduction from Form 4562 from Schedule K-1 **PARTNERSHIPS PARTNERSHIPS** PARTNERSHIPS **PARTNERSHIPS PARTNERSHIPS** Α 118,826,571 5.694.712 225.059.463 В 25.720.281 65.789.521 S-CORPS S-CORPS S-CORPS S-CORPS S-CORPS C 5,473,556 41.496.134 91,983,942 20,681,166 303,000,236 D 107,285,655 528,059,699 29a Totals 31,193,837 26,375,878 210,810,512 **b** Totals 30 635,345,354 Add columns (g) and (j) of line 29a . (268.380.228 31 31 Add columns (f), (h), and (i) of line 29b. 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. 366,965,125 32 **Income or Loss From Estates and Trusts** Part III (b) Employer (a) Name 33 identification number <u>A</u> В **Passive Income and Loss** Nonpassive Income and Loss (c) Passive deduction or loss allowed (d) Passive income (e) Deduction or loss (f) Other income from (attach Form 8582 if required) from Schedule K-1 from Schedule K-1 Schedule K-1 В 11.376.610 11.334.394 34a Totals 899,031 3,661,800 **b** Totals 22,711,004 35 35 Add columns (d) and (f) of line 34a . . . 4,560,831 36 Add columns (c) and (e) of line 34b Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below 37 18,150,173 Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) Residual Holder (c) Excess inclusion from (b) Employer (d) Taxable income (net loss) (e) Income from (a) Name Schedules Q, line 2c 38 Schedules Q, line 3b identification number from Schedules Q, line 1b (see page E-7) 145 960 6.366 Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below 39 Part V Summary 4.543.011 40 Net farm rental income or (loss) from Form 4835. Also, complete line 42 below . 418,055,577 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 ▶ 41 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 42 78.850.574 Schedule K-1 (Form 1041), line 14, code F (see page E-8) 43 Reconciliation for real estate professionals. If you were a real estate professional (see page E-2), 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 . 43 -3,003,653

134

2008 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Earned Income Credit

Qualifying Child Information



OMB No. 1545-0074

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

SCHEDULE EIC

(Form 1040A or 1040)

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

Sequence No. 43 Your social security number

Total Schedules Filed = 19,226,833

- Before you begin: See the instructions for Form 1040A, lines 40a and 40b, or Form 1040, lines 64a and 64b, to make sure that (a) you can take the EIC, and (b) you have a 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.



- 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.

W	ualitying 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 2008. If your child was born and died in 2008 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.		
3	Child's year of birth	Year	Year If born after 1989, skip lines 4a and 4b; go to line 5.
-	If the child was born before 1990— Was the child under age 24 at the end of 2008 and a student?	Yes. No. Go to line 5. Continue.	Yes. No. Go to line 5. Continue.
b	Was the child permanently and totally disabled during any part of 2008?	Yes. No. Continue. The child is not a qualifying child.	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.)		
6	Number of months child lived with you in the United States during 2008 • If the child lived with you for more than half of 2008 but less than 7 months, enter "7."		
	• If the child was born or died in 2008 and your home was the child's home for the entire time he or she was alive during 2008, enter "12."	months Do not enter more than 12 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 2008, and (b) is a U.S. citizen, U.S. national, or U.S. resident alien. For more details, see the instructions for line 41 of Form 1040A or line 66 of Form 1040.

SCHEDULE F (Form 1040)

Profit or Loss From Farming

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

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99) ► See Instructions for Schedule F (Form 1040).			Attachment Sequence No. 14					
Name	of proprietor		Total Farma F	ilad =		Social s	ecurity number (SSN)	
A Dri	Total Forms Filed = 2,008,701 Principal product. Describe in one or two words your principal crop or activity for the current tax year. B En						code from Part IV	
A FII	ncipai product. Describe in one o	i two words y	our principal crop or a	activity	ior the current tax year.	D Ellier	►	1
					-	D Emple	oyer ID number (EIN)	, if any
C Ac	counting method:	(1)	Cash	(2	2) Accrual			
							_	
					2008? If "No," see page F-3 for limit on			
Par			•		II (Accrual method. Complete Parts			,
					ling, sport, or dairy purposes. Repo	t these	e sales on Form 4	∤/9/. ⊤
1	Sales of livestock and other					-		
2	Cost or other basis of livesto		•		'	\dashv	11,906,963	
3	Subtract line 2 from line 1.					3	**103,363,997	
4	Sales of livestock, produce,	-	1 1 - 1		16 0 A 2	4 5b	**3,196,851	
5a	'	` '	111)		S6 222		**5,965,997	
_	Agricultural program paymer		e 1 - 3) . Law		6b Taxable amount	OD	3,000,001	
7	Commodity Credit Corporation CCC loans reported under e					7a	**1,064,863	
	CCC loans reported under e		1 1	**12	7,203 7c Taxable amount		**103,126	
8	Crop insurance proceeds an							
	Amount received in 2008 .			3,72	7,048 8b Taxable amount	8b	**3,043,675	
	If election to defer to 2009 is				8d Amount deferred from 2007 .	8d		
9	Custom hire (machine work)				•	9	**4,598,991	
10					or refund (see page F-4)	10	**9,655,821	
11					10. If you use the accrual method to figure	е		
	your income, enter the amou	nt from Part	III, line 51		<u> </u>		140,014,748	
Par				n ac t	axes, insurance, or repairs on your I	noma		
	· ·		ig expenses such	45 1				T
12	Car and truck expenses (see pa		1,887,283		25 Pension and profit-sharing	25	29,566	
13	F-5). Also attach Form 4562 . Chemicals	. 40	6,248,740		plans			
14	Chemicals							
14	page F-5)	14	131,396		a Vehicles, machinery, and equipment	26a		
15	Custom hire (machine work)		4,278,083		b Other (land, animals, etc.)	26b		
16	Depreciation and section 1				27 Repairs and maintenance	27	8,939,634	
10	expense deduction not claim				28 Seeds and plants	28	7,601,984	
	elsewhere (see page F-5).		27,524,918		29 Storage and warehousing	29		
17	Employee benefit programs oth				30 Supplies	30	4,392,691	
	than on line 25		419,002		31 Taxes	31	2,910,373	
18	Feed	. 18	18,491,717		32 Utilities	32		
19	Fertilizers and lime		14,282,185		33 Veterinary, breeding, and medicine	33		
20	Freight and trucking		0.054.005		34 Other expenses (specify):			
21	Gasoline, fuel, and oil		9,051,985		a	34a		
22	Insurance (other than health)	22	5,265,570		b	34b		
23	Interest:		4,616,751		C	34c		
	Mortgage (paid to banks, etc	23a 23b	4,379,705		d	34d 34e		
24	Other		6,042,266		e f	34f		
_	Total expenses. Add lines 1			of all u	ınmarked expenses 30,296,524		156,790,373	
35 36	Net farm profit or (loss). Su							
00	• If a profit, enter the profit					36	-14,846,610	
	on Form 1040NR, line 19	or on Form	1041, line 6.		(
37	• If a loss, you must go to I				Suspended Carrvover (-) 46,667 tment in this activity (see page F-7).			
31	 If you checked 37a, enter 					37a	All investment is	at risk.
	on Form 1040NR, line 19	or on Forn	n 1041, line 6.		(Some investment is no	
	• If you checked 37b, you n							

Schedule F (Form 1040) 2008

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

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.

38	Sales of livestock, produce, grains, and other products		38	**103,363,997
39a	Cooperative distributions (Form(s) 1099-PATR) . 39a **4,096,842	39b Taxable amount	39b	**3,196,851
40a	Agricultural program payments	40b Taxable amount	40b	**5,965,997
700	Agricultural program paymonts	Taxable amount		
41	Commodity Credit Corporation (CCC) loans:			
а	CCC loans reported under election		41a	**1,064,863
b	CCC loans forfeited	41c Taxable amount	41c	**103,126
42	Crop insurance proceeds		42	**3,043,675
43	Custom hire (machine work) income		43	**4,598,991
44	Other income, including federal and state gasoline or fuel tax credit or refur	nd	44	**9,655,821
45	Add amounts in the right column for lines 38 through 44		45	3,161,124
46	Inventory of livestock, produce, grains, and other products at beginning of the year	46		
47	Cost of livestock, produce, grains, and other products purchased during the year	47		
48	Add lines 46 and 47	48		
-10				
49	Inventory of livestock, produce, grains, and other products at end of year	49		
50	Cost of livestock, produce, grains, and other products sold. Subtract line 49	9 from line 48*	50	
51	Gross income. Subtract line 50 from line 45. Enter the result here and on F	Part I, line 11	51	1,882,349

^{*}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 farming111210 Vegetable and melon farming

111300 Fruit and tree nut farming

111400 Greenhouse, nursery, and floriculture production

111900 Other crop farming

Animal Production

112111 Beef cattle ranching and farming

112112 Cattle feedlots

112120 Dairy cattle and milk production

112210 Hog and pig farming

112300 Poultry and egg production

112400 Sheep and goat farming

112510 Aquaculture

112900 Other animal production

Forestry and Logging

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

Page 2

Schedule R (Form 1040)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Credit for the Elderly or the Disabled

► Attach to Form 1040.

► See Instructions for Schedule R (Form 1040).

2008
Attachment
Sequence No. 16

OMB No. 1545-0074

Name(s) shown on Form 1040

Department of the Treasury Internal Revenue Service

Total Schedules Filed = 126,876

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2008:

You were age 65 or older or
 You were you recei

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

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

TIP

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

Part I Check the B	ox for Yo	ur Filing Status and Age		
If your filing status is:	Ar	nd by the end of 2008: Check or	ıly o	ne box:
Single, Head of household, or		You were 65 or older	1	
Qualifying widow(er)	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		
Married filing jointly		Both spouses were under 65, and both retired on permanent and total disability		
		One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability		
	7	One spouse was 65 or older, and the other spouse was under 65 and not retired on permanent and total disability		
Married filing	8	You were 65 or older and you lived apart from your spouse for all of 2008	8	
separately	9	You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2008	9	
Did you check	– Yes –	Skip Part II and complete Part III on the back.		
box 1, 3, 7, or 8?	– No —	Complete Parts II and III.		
Part II Statement o	f Perman	ent and Total Disability (Complete only if you checked box 2, 4, 5, 6,	or 9	above.)
		ement for this disability for 1983 or an earlier year, or you filed or g 1983 and your physician signed line B on the statement, and	ot a	
2 Due to your continuin 2008, check this		led condition, you were unable to engage in any substantial gainful act	-	
• If you checked the	nis box, yo	ou do not have to get another statement for 2008.		
 If you did not cheep the statement 	neck this kent for you	oox, have your physician complete the statement on page R-4. You m ir records.	ust	

m 1040) 2008 AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Pai	Figure Your Credit		
10	If you checked (in Part I): Enter: Box 1, 2, 4, or 7	. 10	
	Did you check box 2, 4, 5, 6, or 9 in Part I? Yes You must complete line 11. Enter the amount from line 10 on line 12 and go to line 13.		
11	 If you checked (in Part I): Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. Box 2, 4, or 9, enter your taxable disability income. Box 5, add your taxable disability income to your spouse's 	. 11	66,120
TIP	taxable disability income. Enter the total. For more details on what to include on line 11, see page R-3.		
12	If you completed line 11, enter the smaller of line 10 or line 11. All others, enter the amount from line 10	e 12	683,880
13	Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2008.		
а	Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see page R-3).		
b	Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see page R-3).	+	
С	Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c		
14	Enter the amount from Form 1040, line 38		
15	If you checked (in Part I): Enter: Box 1 or 2 \$7,500 Box 3, 4, 5, 6, or 7 \$10,000 Box 8 or 9 \$5,000		
16	Subtract line 15 from line 14. If zero or less, enter -0		
17	Enter one-half of line 16		
18	Add lines 13c and 17	. 18	637,589
19 20	Subtract line 18 from line 12. If zero or less, stop; you cannot take the credit. Otherwise go to line 20	1 40	270,998
21	Enter the amount from Form 1040, line 46		
22	Enter the total of any amounts from Form 1040, lines 47 and 48		
23	Subtract line 22 from line 21. If zero or less, stop; you cannot take the credit	. 23	
24	Credit for the elderly or the disabled. Enter the smaller of line 20 or line 23 here and on Form 1040, line 49	d 24	10.070

SCHEDULE SE (Form 1040)

Department of the Treasury Internal Revenue Service

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Self-Employment Tax

► Attach to Form 1040. Name of person with self-employment income (as shown on Form 1040)

Total Schedules Filed = 18,471,792

► See Instructions for Schedule SE (Form 1040). Social security number of person

with **self-employment** income ▶

Attachment Sequence No. 17

Who Must File Schedule SE

You must file Schedule SF if:

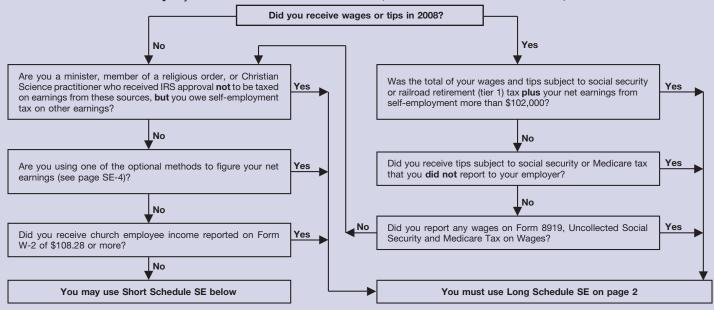
- You had net earnings from self-employment from other than church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more, or
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious order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

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

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

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.

1a	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	11,940,108	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code X	1b	(47,447)
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 types of income to report on this line. See	•	497,799,162	
	page SE-3 for other income to report	2	491,199,102	
3	Combine lines 1a, 1b, and 2	3		
4	Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax	4	470,659,943	
5	Self-employment tax. If the amount on line 4 is:			
	• \$102,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 57.			
	• More than \$102,000, multiply line 4 by 2.9% (.029). Then, add \$12,648 to the result.			
	Enter the total here and on Form 1040, line 57	5	48,564,239	
6	Deduction for one-half of self-employment tax. Multiply line 5 by			
J	50% (.5). Enter the result here and on Form 1040, line 27 6			

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)
Schedule SE (Form 1040) 2008
Attachment Sequence No. 17

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

Section B-Long Schedule SE

Part I	Self-Emplo	yment Tax
--------	------------	-----------

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

licor	ne. See page SE-1.			
Α	If you are a minister, member of a religious order, or Christian Science practitioner and you filed had \$400 or more of other net earnings from self-employment, check here and continue with Pa			
1a	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065),			ı
	box 14, code A. Note. Skip lines 1a and 1b if you use the farm optional method (see page SE-4)	1a	11,940,108	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve		/ 47.447	
	Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code X	1b	(47,447	
	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 types of income to report on this line. See page SE-3 for other income to report. Note. Skip this line if you use the nonfarm optional method (see page SE-4)	2	497,799.162	
	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3	4a	470,659,943	
	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b	.,,.	
	Combine lines 4a and 4b. If less than \$400, stop ; you do not owe self-employment tax. Exception.			
C	If less than \$400 and you had church employee income , enter -0- and continue	4c	471,291,715	
5a	Enter your church employee income from Form W-2. See page SE-1			
	for definition of church employee income			
b	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0	5b	.== === ===	
6	Net earnings from self-employment. Add lines 4c and 5b	6	472,080,760	
7	Maximum amount of combined wages and self-employment earnings subject to social security	_	100.000	
	tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2008	7	102,000	00
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s)			
	W-2) and railroad retirement (tier 1) compensation. If \$102,000 or more, skip lines 8b through 10, and go to line 11 8a 123.043.802			
h	Unreported tips subject to social security tax (from Form 4137, line 10) 8b 65,811			
	Wages subject to social security tax (from Form 8919, line 10) 8c 63,799			
	Add lines 8a, 8b, and 8c	8d	123,173,411	
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 .	9		
	Multiply the smaller of line 6 or line 9 by 12.4% (.124)	10	34,873,783	
	Multiply line 6 by 2.9% (.029)	11	13,690,361	
12	Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 57	12	48,564,239	
13	Deduction for one-half of self-employment tax. Multiply line 12 by			
.	50% (.5). Enter the result here and on Form 1040, line 27 13			
	Optional Methods To Figure Net Earnings (see page SE-4)			
	Optional Method. You may use this method only if (a) your gross farm income was not more			
	\$6,300, or (b) your net farm profits² were less than \$4,548. Maximum income for optional methods	14	4,200	00
	Maximum income for optional methods	17	1,200	00
13	include this amount on line 4b above	15	101,080	
Vonf	arm Optional Method. You may use this method only if (a) your net nonfarm profits³ were less			
	\$4,548 and also less than 72.189% of your gross nonfarm income, and (b) you had net earnings			
	self-employment of at least \$400 in 2 of the prior 3 years.			
Caut	ion. You may use this method no more than five times.			
16	Subtract line 15 from line 14	16		
17	Enter the smaller of: two-thirds (%) of gross nonfarm income ⁴ (not less than zero) or the amount		40.000	
	on line 16. Also include this amount on line 4b above	17	42,933	

Page 2

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

² From Sch. F, line 36, and Sch. K-1 (Form 1065), box 14, code A-minus the amount you would have entered on line 1b had you not used the optional method.

³From 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.

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

982

Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)

► Attach this form to your income tax return.

OMB No. 1545-0046

Attachment Sequence No. 94

(Rev. February 2009) Department of the Treasury Internal Revenue Service

Identifying number Name shown on return Total Forms Filed = 147.841 Part I General Information (see instructions) Amount excluded is due to (check applicable box(es)): Discharge of certain indebtedness of a qualified individual because of Midwestern disasters Do you elect to treat all real property described in section 1221(a)(1), relating to property held for sale to customers in the ordinary course of a trade or business, as if it were depreciable property?. Reduction of Tax Attributes. You must attach a description of any transactions resulting in the reduction in basis under section 1017. See Regulations section 1.1017-1 for basis reduction ordering rules, and, if applicable, required partnership consent statements. (For additional information, see the instructions for Part II.) Enter amount excluded from gross income: For a discharge of qualified real property business indebtedness, applied to reduce the basis of 4 That you elect under section 108(b)(5) to apply first to reduce the basis (under section 1017) of 5 Applied to reduce any net operating loss that occurred in the tax year of the discharge or carried 6 7 Applied to reduce any general business credit carryover to or from the tax year of the discharge Applied to reduce any minimum tax credit as of the beginning of the tax year immediately after 8 Applied to reduce any net capital loss for the tax year of the discharge including any capital loss 9 10a Applied to reduce the basis of nondepreciable and depreciable property if not reduced on line 10a 5. DO NOT use in the case of discharge of qualified farm indebtedness. b Applied to reduce the basis of your principal residence. Enter amount here ONLY if line 1e is 5,760,198 10b checked 11 For a discharge of qualified farm indebtedness, applied to reduce the basis of: a Depreciable property used or held for use in a trade or business, or for the production of income, if 11a b Land used or held for use in a trade or business of farming 11b 11c c Other property used or held for use in a trade or business, or for the production of income. 12 12 Applied to reduce any passive activity loss and credit carryovers from the tax year of the discharge Applied to reduce any foreign tax credit carryover to or from the tax year of the discharge . 13 Part III Consent of Corporation to Adjustment of Basis of Its Property Under Section 1082(a)(2) Under section 1081(b), the corporation named above has excluded \$ from its gross income for the tax year beginning, and ending, and ending Under that section, the corporation consents to have the basis of its property adjusted in accordance with the regulations prescribed under section 1082(a)(2) in effect at the time of filing its income tax return for that year. The corporation is organized under the laws (State of incorporation)

Note. You must attach a description of the transactions resulting in the nonrecognition of gain under section 1081.

2008 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Employee Business Expenses

► See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

Sequence No. 129

Department of the Treasury Internal Revenue Service (99) Occupation in which you incurred expenses Total Forms Filed = 9,206,616 Includes 4,675,992 2106EZ's

Social security number

Employee Business Expenses and Reimbursements Part I Column A Column B

			• • • • • • • • • • • • • • • • • • • •			00.0		
Ste	Step 1 Enter Your Expenses		Other Than Meals and Entertainment			Meals and Entertainment		
1	Vehicle expense from line 22c or line 29. (Rural mail carriers: See instructions.)	1	35,592,860					
2	Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2	1,694,902					
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3	4,923,492					
4	Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4	17,926,447					
5	Meals and entertainment expenses (see instructions)	5				10,077,162		
6	Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6	60,137,702					

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

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

7	Enter reimbursements received from your employer that were not					
	reported to you in box 1 of Form W-2. Include any reimbursements					
	reported under code "L" in box 12 of your Form W-2 (see					
	instructions)	7	2,438,644		560,772	

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

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)	8	57,761,141			9,567,325	
	Note: If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.						
9	In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	9				5,706,099	
10						63,467,240	

Page 2 Form 2106 (2008) AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS) Part II **Vehicle Expenses** Section A—General Information (You must complete this section if you (b) Vehicle 2 (a) Vehicle 1 are claiming vehicle expenses.) 11 Enter the date the vehicle was placed in service . . . 12 miles miles 12 Total miles the vehicle was driven during 2008 13 miles miles 13 14 Percent of business use. Divide line 13 by line 12 % % 14 15 15 Average daily roundtrip commuting distance. miles miles 16 miles miles 16 miles miles 17 Other miles. Add lines 13 and 16 and subtract the total from line 12, . . . 18 Was your vehicle available for personal use during off-duty hours? Yes
 Yes
 ✓ □ No 19 Do you (or your spouse) have another vehicle available for personal use? Yes No 20 Yes No If "Yes," is the evidence written?. Yes No Section B—Standard Mileage Rate (See the instructions for Part II to find out whether to complete this section or Section C.) 16,366,709 22a Multiply business miles driven before July 1, 2008, by 50.5¢ (.505) 16,150,710 **b** Multiply business miles driven **after** June 30, 2008, by 58.5¢ (.585) . **22b** 32,517,419 22c c Add lines 22a and 22b. Enter the result here and on line 1. Section C—Actual Expenses (a) Vehicle 1 (b) Vehicle 2 Gasoline, oil, repairs, vehicle 23 insurance, etc. 24a 24a Vehicle rentals 24b **b** Inclusion amount (see instructions) . 24c c Subtract line 24b from line 24a . Value of employer-provided vehicle (applies only if 100% of annual lease value was included 25 on Form W-2—see instructions) 26 26 Add lines 23, 24c, and 25. . . Multiply line 26 by the 27 percentage on line 14 . . . 28 28 Depreciation (see instructions) . Add lines 27 and 28. Enter total 29 here and on line 1. 29 2.965.175 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 30 instructions) Enter section 179 deduction and special allowance (see 31 instructions) Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or 32 special allowance) Enter depreciation method and 33 33 percentage (see instructions) . 34 Multiply line 32 by the percentage 34 on line 33 (see instructions) . . . 35 35 Add lines 31 and 34 Enter the applicable limit explained 36 in the line 36 instructions . . . 37 Multiply line 36 by the 37 percentage on line 14 Enter the smaller of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this

amount on line 28 above .

38

orm 2106-EZ

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS) Unreimbursed Employee Business Expenses

► Attach to Form 1040 or Form 1040NR.

2008
Attachment
Sequence No. 129A

Department of the Treasury Internal Revenue Service (99)

Occupation in which

Sequence No. 12

Your name	Occupation in which you incurred expenses	Social security number
Total Forms Filed = 4,675,992		
Van Manilla a Thia Farm Only if All of the Fallentian Analy		

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 2008.

Caution: You can use the standard mileage rate for 2008 only if: (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, or (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

Pai	t I Figure Your Expenses	
1	Vehicle expense using the standard mileage rate. Complete Part II and then go to line 1a below.	
а	Multiply business miles driven before July 1, 2008, by 50.5¢ (.505) .	-
b	Multiply business miles driven after June 30, 2008, by 58.5¢ (.585) . 1b	-
С	Add lines 1a and 1b	1c
2	Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3
4	Business expenses not included on lines 1c through 3. Do not include meals and entertainment	4
5	Meals and entertainment expenses: \$ 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	5
6	Total expenses. Add lines 1c through 5. Enter here and on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR, line 9)). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6
Pai	t II Information on Your Vehicle. Complete this part only if you are claiming vehicle.	cle expense on line 1.
7	When did you place your vehicle in service for business use? (month, day, year) ▶	/
8	Of the total number of miles you drove your vehicle during 2008, enter the number of miles you	u used your vehicle for:
	a Business b Commuting (see instructions) c C	Other
9	Was your vehicle available for personal use during off-duty hours?	🗆 Yes 🗆 No
10	Do you (or your spouse) have another vehicle available for personal use?	🗆 Yes 🗆 No
11a	Do you have evidence to support your deduction?	🗆 Yes 🗆 No
b	If "Yes," is the evidence written?	🗌 Yes 🗌 No

VOID COR	RECTED	(99)			
Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0145	Notice to Shareholder of Long-Term Capita			
	2008	For calendar year 2008, or othe regulated investment compar real estate investment tr	ny (RIĆ) or the		
		beginning, 2	.008, and		
Total Forms Filed = 79,042	Form 2439	ending, 2	0		
Identification number of RIC or REIT	1a Total undistributed I	long-term capital gains	Conv. A		
	121,715		Copy A		
Shareholder's identifying number	1b Unrecaptured secti	on 1250 gain	Attach to		
	505		Form 1120-RIC or Form 1120-REIT		
Shareholder's name, address, and ZIP code	1c Section 1202 gain	1d Collectibles (28%) gain]		
	0	37	For Instructions		
	2 Tax paid by the RIG	C or REIT on the box 1a gains	and Paperwork Reduction Act Notice, see back of Copies A and D.		
Form 2439	Cat. No. 11858E	Department of the Treasury -	Internal Revenue Service		

2008 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form

2008 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Child and Dependent Care Expenses

▶ Attach to Form 1040 or Form 1040NR.

► See separate instructions.

OMB No. 1545-0074 Sequence No. 21

Your social security number

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

		Total Forms File	ed = 7,373,757						
Pai		ganizations Who Propre than two care pro			omplete th	nis pai	rt.		
1	(a) Care provider's name	(number, street, a	(b) Address pt. no., city, state, and ZI	P code)	(c) Identifyi	ng numb or EIN)	d) Amount paid (see instructions		
							32,194,996		
	Did you receive dependent care benefits? No Complete only Part II below. 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 60, or form 1040NR, line 56.								
Pai	t II Credit for Chile	d and Dependent C	are Expenses						
2	Information about your	r qualifying person(s).	If you have more th	an two qualify	ing persons	s, see t	the instructions.		
	(a) First	Qualifying person's name	Last		ig person's so ity number	cial	(c) Qualified expenses y incurred and paid in 2008 for person listed in column	or the	
							22,172,920		
							7,075,807		
3		olumn (c) of line 2. Do n ovo or more persons. If y		I, enter the am		3	18,271,213		
4	Enter your earned inc	ome. See instructions				4	404,960,882		
5		enter your spouse's eahe instructions); all oth			a student	5	196,266,293		
6	Enter the smallest of I	line 3, 4, or 5				6	17,950,086		
7	Enter the amount from 1040NR, line 36	n Form 1040, line 38,	1 - 1						
8	Enter on line 8 the dec	cimal amount shown be	elow that applies to If line 7 is:	the amount or	line 7				
	But not	Decimal			imal				
	Over over	amount is	Over over		ount is				
	\$0—15,000	.35	\$29,000—31,		27				
	15,000—17,000 17,000—19,000	.34 .33	31,000—33, 33,000—35,		26 25	8	×		
	19,000—21,000	.32	35,000—37,		24				
	21,000—23,000	.31	37,000—39,	. 000	23				
	23,000—25,000	.30	39,000—41,		22				
	25,000—27,000	.29	41,000—43,		21				
9	27,000—29,000 Multiply line 6 by the the instructions	.28 I decimal amount on line	43,000—No 8. If you paid 2007 	expenses in	20 2008, see	9	4,008,782		
10		om Form 1040, line							
11		n Form 1040, line 47,	or Form						
	1040NR, line 44		11						
12		line 10. If zero or less,	•			12			
13		dependent care expense. O, line 48, or Form 104				13	3,526,697		

Page 2

Pa	rt III Dependent Care Benefits					
14	Enter the total amount of dependent care benefits you received as an employee should be shown in box 10 of you amounts reported as wages in box 1 of Form(s) W-2. If you winclude amounts you received under a dependent care asset	our F were sista	orm(s) W-2. Do not include self-employed or a partnernce program from your sol	,	4,089,767	
	proprietorship or partnership			. —	4,009,707	
15	Enter the amount, if any, you carried over from 2007 and period. See instructions			15	3,096	
16	period. See instructions			16	(65,536)
17	Combine lines 14 through 16. See instructions	10 2	,	17		
18	Enter the total amount of qualified expenses incurred					
	in 2008 for the care of the qualifying person(s)	18	8,484,987	_		
19	Enter the smaller of line 17 or 18	19 20	404.000.000			
20	Enter your earned income. See instructions	20	404,960,882			
21	Enter the amount shown below that applies to you.					
	If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5).					
	If married filing separately, see the	21	196,266,293			
	instructions for the amount to enter.					
	All others, enter the amount from line 20.					
	, , , , , , , , , , , , , , , , , , ,	22				
22	Littor the sindhest of line 15, 25, of 21					
23	Enter the amount from line 14 that you received from your so If you did not receive any such amounts, enter -0-	ole p	roprietorship or partnership	23	4,967	
24	The state of the s	24				
25	Enter \$5,000 (\$2,500 if married filing separately and yo spouse's earned income on line 21)			25		
26	Deductible benefits. Enter the smallest of line 22, 23, o	or 25	. Also, include this amoun	t		
	on the appropriate line(s) of your return. See instructions			. 26	4,246	
27	Enter the smaller of line 22 or 25	27				
28		28			0.070.500	
29	Excluded benefits. Subtract line 28 from line 27. If zero of			. 29	3,070,560	
30	Taxable benefits. Subtract line 29 from line 24. If zero or I amount on Form 1040, line 7, or Form 1040NR, line 8. C					
	1040, line 7, or Form 1040NR, line 8, enter "DCB"			. 30	950,335	
				. 00		
	To claim the child					
	creait, complete li	ines	31 through 35 below.			
31	Enter \$3,000 (\$6,000 if two or more qualifying persons) .			31		
32	Add lines 26 and 29			32	3,075,394	
33	Subtract line 32 from line 31. If zero or less, stop.	You	cannot take the credit.			
	Exception. If you paid 2007 expenses in 2008, see the in			. 33		
34	Complete line 2 on the front of this form. Do not include in					
	on line 32 above. Then, add the amounts in column (c) ar			. 34		
35	Enter the smaller of line 33 or 34. Also, enter this amount form and complete lines 4 through 13	nt o	n line 3 on the front of thi	. 35	18.271.213	

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Investment Credit

Department of the Treasury Internal Revenue Service (99) ► Attach to your tax return. See instructions. OMB No. 1545-0155 Attachment Sequence No. **52**

Identifying number

Name(s) shown on return

	Total Forms Filed = 13,678	8				
Pai	Information Regarding the Election To Treat the Lessee	as the Pu	urchaser of Inve	stme	nt Credit Pro	perty
If y	ou are claiming the investment credit as a lessee based on a section 48	(d) (as in ef	fect on November	4, 199	90) election, pro	vide
•	following information. If you acquired more than one property as a less	` ' `				
1	Name of lessor					
2	Address of lessor					
3	Description of property					
4	Amount for which you were treated as having acquired the property			<u> \$ </u>		
Par	t II Energy Credit (For Tax Years Beginning Before Octobe Credit, Qualifying Gasification Project Credit, and Qual					ect
		ilyilig Au	vanceu Energy	Proje	ect Credit	
5	Energy credit:	1 1				
а	Basis of property using geothermal energy placed in service during	5a	2,121			
b	the tax year (see instructions) \$10% (.10)	Ju	2,121			
D	Basis of property using solar illumination or solar energy placed in service during the tax year (see instructions) \$ 30% (.30)	5b	55,517			
	Qualified fuel cell property (see instructions):					
_	Basis of property installed before October 4, 2008					
Ŭ	\$30% (.30) 5c					
d	Kilowatt capacity of property in c					
	above ▶\$1,000 5d					
е	Enter the lesser of line 5c or 5d	5e	0			
f	Basis of property installed after October 3, 2008					
	\$ 30% (.30) 5f					
g	Kilowatt capacity of property in f					
	above ▶		4			
h	Enter the lesser of line 5f or 5g	5h	1	-		
	Qualified microturbine property (see instructions):					
İ	Basis of property installed during the tax vear \$ 10% (10) 5i					
	70% (.10)	\dashv				
J	Kilowatt capacity of property in i above ▶ \$200 5j					
k	Enter the lesser of line 5i or 5j	5k	0			
Α.	Combined heat and power system property (see instructions):		<u>'</u>			
С	aution: You cannot claim this credit if the electrical capacity of the pro	operty is m	nore than 50			
	egawatts or 67,000 horsepower.	, ,				
- 1	Basis of property installed after October 3, 2008					
	\$ 10% (.10) 5l					
m	If the electrical capacity of the property is measured in:					
	Megawatts, divide 15 by the megawatt capacity.					
	Enter 1.0 if the capacity is 15 megawatts or less.					
	• Horsepower, divide 20,000 by the					
	horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less 5m					
	20,000 Horsepower of less	5n	0			
n	Multiply line 5l by 5m	0		-		
0	Basis of property installed after					
Ŭ	October 3, 2008, and before 2009					
	. \$ 30% (.30) 50					
р	Enter the smaller of line 50 or \$4,000	5p	12			
	Basis of property installed after 2008 \$	5q	0			
	Geothermal heat pump systems (see instructions):					
r	Basis of property installed after October 3, 2008 \$ 10% (.10)	5r	2,067			
	Qualified investment credit facility property (see instructions):		0			
S	Basis of property installed after 2008 \$ 30% (.30)	58	0	F.	50 717	
t	Total. Add lines 5a, 5b, 5e, 5h, 5k, 5n, 5p, 5q, 5r, and 5s			5t	59,717	

Page 2

Part II Energy Credit (For Tax Years Beginning Before October 4, 2008), Qualifying Advanced Coal Project

	Credit, Qualifying Gasification Project Credit, and Qualifying Advanced Energy Pr	oject	Credit (continue	ed)
6	Qualifying advanced coal project credit (see instructions):			
а	Basis of qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i)			
b	Basis of qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) \$ 6b			
	Basis of qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) \$ 6c	0.1	40.050	
d 7	Total. Add lines 6a, 6b, and 6c	6d	10,050	
	Basis of qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that include equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions \$			
b	Basis of qualified investment in property other than in a above placed in service during the tax year \$ 20% (.20)			
С	Total. Add lines 7a and 7b	7с	20	
8a	Qualifying advanced energy project credit (see instructions):			
	Basis of qualified investment in advanced energy project property placed in			
OI-	service after February 17, 2009 \$ 30% (.30)	8a	444	
	Credit from cooperatives. Enter the unused investment credit from cooperatives Add lines 5t, 6d, 7c, 8a, and 8b. Report this amount on Form 3800, line 1a	8b	411 98,489	
_	Till Rehabilitation Credit (For Tax Years Beginning in 2008) and Energy Credit (F			nina
	After October 3, 2008)	0	k Todio Bogii	
10	Rehabilitation credit (see instructions for requirements that must be met):			
а	Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation			
	expenditures into account for the tax year in which paid (or, for self-rehabilitated property,			
	when capitalized). See instructions. Note. This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent ▶ □			
b	Enter the date on which the 24- or 60-month measuring period begins/			
_	and ends//			
С	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 10b above \$			
	Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:			
е	Pre-1936 buildings located in the Gulf Opportunity Zone \$ 13% (.13)	10e	51 130	
f	, , , , , , , , , , , , , , , , , , , ,	10f	8,095	
g	Other pre-1936 buildings	10g	8,095	
	Certified historic structures located in the Gulf Opportunity Zone	10h	4,288	
i	Certified historic structures affected by a Midwestern	10i	1,690	
	disaster	10j	104,735	
J			101,100	
	For properties identified on lines for for for complete lines for and for			
k	For properties identified on lines 10h, 10i, or 10j, complete lines 10k and 10l Enter the assigned NPS project number or the pass-through entity's			
k	Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)			
	Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)			
1	Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)	10m	_	

Form 3468 (2008)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Page 3 Part III Rehabilitation Credit (For Tax Years Beginning in 2008) and Energy Credit (For Tax Years Beginning After October 3, 2008) (continued)

1	Energy credit:			
	Basis of property using geothermal energy placed in service during the			
	tax year (see instructions) \$ 10% (.10) 11a 12			
b	Basis of property using solar illumination or solar energy placed in service during			
	the tax year (see instructions) \$ 30% (.30)			
	Qualified fuel cell property (see instructions):			
С	Basis of property installed during the tax			
	year . \$ 30% (.30) 11c			
d	Kilowatt capacity of property in c			
	above ▶			
е	Qualified microturbine property (see instructions):			
£	Basis of property installed during the tax			
'	year \$ 10% (.10)			
а	Kilowatt capacity of property in f			
9	above▶			
h	Enter the lesser of line 11f or 11g			
	Combined heat and power system property (see instructions):			
	ution: You cannot claim this credit if the electrical capacity of the property is more than 50			
	gawatts or 67,000 horsepower.			
i	Basis of property installed during the tax year \$ 10% (.10)			
j	If the electrical capacity of the property is measured in:			
	Megawatts, divide 15 by the megawatt			
	capacity. Enter 1.0 if the capacity is 15			
	megawatts or less			
	• Horsepower, divide 20,000 by the			
	horsepower. Enter 1.0 if the capacity is 20 000 horsepower or less			
l,	25,000 Hotooperior of 1000.			
K	Multiply line 11i by 11j			
1	Basis of property installed before 2009			
	\$ 30% (.30)			
m	Enter the smaller of line 11l or \$4,000			
	Basis of property installed after 2008 \$ 30% (.30) 11n 0			
	Geothermal heat pump systems (see instructions):			
0	Basis of property installed during the tax year \$ 10% (.10)			
	Qualified investment credit facility property (see instructions): Basis of property installed after 2008 \$ 30% (.30)			
		11q	2,265	
	Total. Add lines 11a, 11b, 11e, 11h, 11k, 11m, 11n, 11o, and 11p	119	2,200	
12	Credit from cooperatives. Enter the unused investment credit from cooperatives (see instructions)	12	55	
3	Add lines 10e through 10j, 10m, 11q, and 12	13	93,026	
4	Rehabilitation and energy credits included on line 13 from passive activities	14	6,900	
15	Subtract line 14 from line 13	15	86,126	
16	Rehabilitation and energy credits allowed for 2008 from a passive activity	16	2,698	
17	Carryback of rehabilitation and energy credits from 2009	17	0	
8	Add lines 15 through 17. Report this amount on Form 3800, line 29a	18	88,824	

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

General Business Credit

► See separate instructions.

► Attach to your tax return.

OMB No. 1545–0895

2008

Attachment Sequence No. 22

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

3800

Total Forms Filed = 524,506

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 the instructions. 98.489 1a 1a Investment credit (Form 3468, Part II only) (attach Form 3468) 8,743 1b **b** Welfare-to-work credit (Form 8861) 462,680 1c d Low-income housing credit (Form 8586, Part I only) (enter EIN if claiming this credit from a 1d 162 172 1e 21.983 e Disabled access credit (Form 8826) (do not enter more than \$5,000) 1f 13,029 f Renewable electricity production credit (Form 8835, Part I only) 31,781 1g 518 1h h Orphan drug credit (Form 8820) New markets credit (Form 8874) (enter EIN if claiming this credit from a pass-through entity: 4.259 1i 1.910 1j j Credit for small employer pension plan startup costs (Form 8881) (do not enter more than \$500) k Credit for employer-provided child care facilities and services (Form 8882) (enter EIN if claiming 4,366 1k 11 19,465 11,399 1m 1n 18.005 n 13,094 10 34,801 1p 1,176 1q q Alternative motor vehicle credit (Form 8910) (enter EIN if claiming this credit from a pass-through 16.262 1r N/A 1s Alternative fuel vehicle refueling property credit (Form 8911) S 6,289 Credits for affected Midwestern disaster area employers (Form 5884-A) 1t t 162 1u 526 Agricultural chemicals security credit (Form 8931) 1v 15 1w Credit for employer differential wage payments (Form 8932) 1,030 1x Х 4 1y Credit for contributions to selected community development corporations (Form 8847) . . . ν 1z 204 General credits from an electing large partnership (Schedule K-1 (Form 1065-B)) . . . z 2 986,920 2 3 196,537 Passive activity credits included on line 2 (see instructions) 3 790.383 Subtract line 3 from line 2 5 190,631 Passive activity credits allowed for 2008 (see instructions) 5 6 4,200,664 6 Carryforward of general business credit to 2008. See instructions for the schedule to attach . . . 7 7 8 5,181,677

Page 2

Form 3800 (2008)

Par	t II Allowable Credit			
9	Regular tax before credits: Individuals. Enter the amount from Form 1040, line 44 or Form 1040NR, line 41. Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return	9		
10	Alternative minimum tax: Individuals. Enter the amount from Form 6251, line 36 Corporations. Enter the amount from Form 4626, line 14 Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56	10	3,533,880	
11	Add lines 9 and 10	11		
b c d e	Foreign tax credit Personal credits from Form 1040, lines 48 through 54 (or Form 1040NR, lines 45 through 49). Credit from Form 8834 Non-business alternative motor vehicle credit (Form 8910, line 18) Non-business alternative fuel vehicle refueling property credit (Form 8911, line 19) Add lines 12a through 12e	12f	2,590,300	
13	Net income tax. Subtract line 12f from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18a	13	77,572,445	
14 15 16	Net regular tax. Subtract line 12f from line 9. If zero or less, enter -0- Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)			
17	Enter the greater of line 15 or line 16	17	70,890,176	
b	Subtract line 17 from line 13. If zero or less, enter -0	18a 18b		
С	Add lines 18a and 18b	18c	6,732,000	
	Enter the smaller of line 8 or line 18c	19a	1,649,280	
b	Enter the smaller of line 8 or line 18a. If you made an entry on line 18b, go to line 19c; otherwise, skip line 19c	19b	675,902	
С	Subtract line 19b from line 19a. This is the refundable amount for a corporation electing to accelerate the research credit. Include this amount on line 32g of Form 1120 (or the applicable line of your return)	19c		

Part II Allowable Credit (Continued)

Note	e. If you are not filing Form 8844, skip lines 20 through 24 and enter -0- or	n line	25.				
20	Multiply line 16 by 75%				20	16,396,399	
21	Enter the greater of line 15 or line 20				21	16,303,807	
22	Subtract line 21 from line 13. If zero or less, enter -0				22	7,480,607	
23	Subtract line 19b from line 22. If zero or less, enter -0				23	7,384,439	
24	Enter the amount from Form 8844, line 10 or line 12		24	262,966			
25	Empowerment zone and renewal community employment credit allowed				0.5	404.040	
	line 23 or line 24				25	121,940	
26	Subtract line 15 from line 13. If zero or less, enter -0				26	57,492,923	
27	Add lines 19b and 25				27	751,112	
28	Subtract line 27 from line 26. If zero or less, enter -0				28	56,741,811	
29a	Enter the investment credit from Form 3468, Part III, line 18 (attach Form 3468)	9a	88,824				
b	Enter the work opportunity credit from Form 5884, line 10 or	9b	585,727				
С	Enter the alcohol and cellulosic biofuel fuels credit from Form 6478,	9c	57,927				
d	Enter the low-income housing credit from Form 8586, Part II, line 18 or	9d	2,487				
е	Enter the renewable electricity, refined coal, and Indian coal production credit from Form 8835, Part II, line 36 or line 38	9e	19,507				
f	Enter the credit for employer social security and Medicare taxes	9f	530,560				
g		.9g	44,714				
30	Add lines 29a through 29g				30	1,326,193	
31	Enter the smaller of line 28 or line 30				31	851,438	
32	2 Credit allowed for the current year. Add lines 27 and 31.						
	Report the amount from line 32 (if smaller than the sum of lines 8, 24, and	id 30,	see instructio	ns)			
	as indicated below or on the applicable line of your return:)				
	 Individuals. Form 1040, line 54 or Form 1040NR, line 49 Corporations. Form 1120, Schedule J, line 5c 		}		32	1,649,280	
	• Estates and trusts. Form 1041, Schedule G, line 2c		J	·		,	

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Moving Expenses

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

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

Your social security number Total Forms Filed = 1 120 865

	10ta 1 01110 1 110a 1, 120,000			
Bef	fore you begin: / See the Distance Test and Time Test in the instructions to find out if you expenses.	u can	deduct your m	oving
	√ See Members of the Armed Forces on the back, if applicable.			
1	Transportation and storage of household goods and personal effects (see instructions)	1	2,361,620	
2		2	873,591	
3	Add lines 1 and 2	3	3,235,211	
4	Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is not included in box 1 of your Form W-2 (wages). This amount should be shown in	4	317,043	
5	box 12 of your Form W-2 with code P			
	No. You cannot deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7, or Form 1040NR, line 8.			
	☐ Yes. Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or			

General Instructions What's New

For 2008, the standard mileage rate for using your vehicle to move to a new home is 19 cents a mile (27 cents a mile after June 30, 2008).

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**

Form 1040NR, line 26. This is your moving expense deduction

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 and time tests. See instructions on the back.

2,932,050

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

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Credit for Federal Tax Paid on Fuels

See the separate instructions.

► Attach this form to your income tax return.

OMB No. 1545-0162 Attachment Sequence No. 23

Department of the Treasury Internal Revenue Service (99) 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 = 317,783

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, and 5, 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.

Nontaxable Use of Gasoline

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
а	Off-highway business use		\$.183)	\$		
b	Use on a farm for farming purposes		.183	}			362
С	Other nontaxable use (see Caution above line 1)		.183	J	52,070		
d	Exported		.184		326		411

Nontaxable Use of Aviation Gasoline

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of c	redit	(e) CRN
а	Use in commercial aviation (other than foreign trade)		\$.15/.000*		\$ 336		354
b	Other nontaxable use (see Caution above line 1)		.193/.043*		808		324
С	Exported		.194/.044*		7		412
d	LUST tax on aviation fuels used in foreign trade		.001		1		433
	*This rate applies after March 31, 2009.						

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 a Nontaxable use \$.243 360 Use on a farm for farming purposes 35,717 .243 Use in trains 0 .243 353 Use in certain intercity and local buses (see Caution 350 above line 1) 137 .17 e Exported .244 39 413

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	
а	Nontaxable use taxed at \$.244		\$.243	Ì	\$		346	
b	Use on a farm for farming purposes		.243	S	2,905		340	
С	Use in certain intercity and local buses (see Caution above line 1)		.17		0		347	
d	Exported		.244		0		414	
е	Nontaxable use taxed at \$.044		.043		14		377	
f	Nontaxable use taxed at \$.219		.218		84		369	

Page 2

Form 4136 (2008)

5 Kerosene Used in Aviation (see Caution above line 1)

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
а	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244		\$.200		\$ 117		417
b	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219/.044*		.175/.000*		294		355
С	Nontaxable use (other than use by state or local government) taxed at \$.244		.243		2,905		346
d	Nontaxable use (other than use by state or local government) taxed at \$.219/.044*		.218/.043*		84		369
е	LUST tax on aviation fuels used in foreign trade		.001		1		433
	*This rate applies after March 31, 2009.						

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 c	redit	(e) CRN
а	Use by a state or local government	\$.243		\$ 35,717		360
b	Use in certain intercity and local buses	.17		137		350

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 c	redit	(e) CRN	
а	Use by a state or local government	\$.243)			346	
b	Sales from a blocked pump	.243	<u> </u>	\$ 2,905		340	
С	Use in certain intercity and local buses	.17		0		347	

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 c	redit	(e) CRN	
а	Use in commercial aviation (other than foreign trade) taxed at \$.219/.044*		\$.175/.000*		\$ 294		355
b	Use in commercial aviation (other than foreign trade) taxed at \$.244		.200		117		417
С	Nonexempt use in noncommercial aviation		.025/.200*		7		418
d	Other nontaxable uses taxed at \$.244		.243		2,905		346
е	Other nontaxable uses taxed at \$.219/.044*		.218/.043*		84		369
f	LUST tax on aviation fuels used in foreign trade		.001		1		433
	*This rate applies after March 31, 2009.						

Page 3

9 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 c	redit	(e) CRN
а	Alcohol fuel mixtures containing ethanol	\$.51/.45*		\$ 33		393
b	Alcohol fuel mixtures containing alcohol (other than ethanol)	.60		0		394

^{*}This rate applies after December 31, 2008.

10 Biodiesel or Renewable Diesel Mixture Credit

Registration No. ▶

Biodiesel mixtures. Claimant produced a mixture by mixing biodiesel with diesel fuel. The biodiesel used to produce the mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller. Renewable diesel mixtures. Claimant produced a mixture by mixing renewable diesel with diesel fuel (other than renewable diesel). The renewable diesel used to produce the renewable diesel mixture was derived from biomass (as defined in section 45K(c)(3)) using a thermal depolymerization process, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975 or D396. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller, both of which have been edited as discussed in the Instructions for Form 4136. See the instructions for line 10 for details.

		(b) Rate	(c) Gallons of biodiesel or renewable diesel	(d) A	mount of c	redit	(e) CRN
а	Biodiesel (other than agri-biodiesel) mixtures	\$.50/1.00*		\$	49		388
b	Agri-biodiesel mixtures	1.00			8		390
С	Renewable diesel mixtures	1.00			0		307

^{*}This rate applies after December 31, 2008.

11 Nontaxable Use of Alternative Fuel

	Caution. There is a reduced credit rate for use in certain intercity and	l local buses (type o	f use 5). See pa	age 5 in the Instruct	tions for Form 4136 for	the credit rate.
		(a) Type of use	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of cre	dit (e) CRN
а	Liquefied petroleum gas (LPG)		\$.183		\$ 83	419
b	"P Series" fuels		.183		0	420
С	Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)		.183		0	421
d	Liquefied hydrogen		.183		0	422
е	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process		.243		0	423
f	Liquid fuel derived from biomass		.243		0	424
g	Liquefied natural gas (LNG)		.243		3	425
h	Liquefied gas derived from biomass		.183		0	435

12 Alternative Fuel Credit and Alternative Fuel Mixture Credit

Registration No. ▶

		(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of c	redit	(e) CRN
а	Liquefied petroleum gas (LPG)	\$.50		\$ 2,103		426
b	"P Series" fuels	.50		25		427
С	Compressed natural gas (CNG) (GGE = 121 cu. ft.)	.50		97		428
d	Liquefied hydrogen	.50		0		429
е	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process	.50		0		430
f	Liquid fuel derived from biomass	.50		8		431
g	Liquefied natural gas (LNG)	.50		0		432
h	Liquefied gas derived from biomass	.50		0		436
i_	Compressed gas derived from biomass (GGE = 121 cu. ft.)	.50		0		437

13 Registered Credit Card Issuers

Registration No. ▶

		(b) Rate	(c) Gallons	(d) Amount of c	redit	(e) CRN
а	Diesel fuel sold for the exclusive use of a state or local government	\$.243		\$ 35,717		360
b	Kerosene sold for the exclusive use of a state or local government	.243		2,905		346
С	Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$.219/.044*	.218/.043*		84		369
	*This rate applies after March 31, 2009.					

14 Nontaxable Use of a Diesel-Water Fuel Emulsion

Caution. There is a reduced credit rate for use in certain intercity and	l local buses (type o	of use 5). See pa	ge 6 in the Instruct	tions for Form 4136 f	or the o	credit rate.		
(a) Type of use (b) Rate (c) Gallons (d) Amount of credit (e) Cl								
a Nontaxable use		\$.197		\$ 0		309		
b Exported		.198		0		306		

15 Diesel-Water Fuel Emulsion Blending

Registration No. ▶

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

16 Exported Dyed Fuels and Exported Gasoline Blendstocks

	(b) Rate	(c) Gallons	(d) Amount of c	redit	(e) CRN
a Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$.001	\$.001		\$ 0		415
b Exported dyed kerosene	.001		0		416

17	Total income tax credit claimed. Add lines 1 through 16, column (d). Enter here and on Form 1040, line 68 (also check box b on line 68); Form 1120, line 32f(2); Form 1120S, line			
	23c; Form 1041, line 24g; or the proper line of other returns.	\$	95,267	

Form **4136** (2008)

4562

Depreciation and Amortization

(Including Information on Listed Property)

OMB No. 1545-0172

Attachment Sequence No. 67

Department of the Treasury Internal Revenue Service

► 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 = 11.867.829 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. **EPZONE** \$250.000 1 1 Maximum amount. See the instructions for a higher limit for certain businesses. . . 40,418,344 Total cost of section 179 property placed in service (see instructions) 2 2 3 \$800,000 Threshold cost of section 179 property before reduction in limitation (see instructions) 3 4 4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing 5 1,150,149,164 separately, see instructions (a) Description of property (b) Cost (business use only) 6 1.880.491 Listed property. Enter the amount from line 29 7 50,360,691 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7. 8 8 50,300,594 9 9 10 1,763,855 Carryover of disallowed deduction from line 13 of your 2007 Form 4562 10 516.523.026 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) 11 49,847,845 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 12 Carryover of disallowed deduction to 2009. Add lines 9 and 10, less line 12 ▶ 13 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.) Special depreciation allowance for qualified property (other than listed property) placed in service 9,946,740 14 during the tax year (see instructions) . . . 20,994 15 15 Property subject to section 168(f)(1) election Other depreciation (including ACRS) 16 4,008,917 MACRS Depreciation (Do not include listed property.) (See instructions.) Part III Section A 43,986,654 17 17 MACRS deductions for assets placed in service in tax years beginning before 2008 . If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here Section B—Assets Placed in Service During 2008 Tax Year Using the General Depreciation System (b) Month and (c) Basis for depreciation (d) Recovery (a) Classification of property year placed in (business/investment use (e) Convention (f) Method (g) Depreciation deduction service only-see instructions) 19a 1,996,341 430,455 3-year property b 5-year property 13,109,517 2,131,047 7-year property 17.310.134 2,012,207 C d 10-year property 3,069,728 208,397 247,115 15-year property 5,791,567 е 61,966 f 20-year property 1,923,216 25-year property 868,420 25 yrs. S/L 41,454 g 180,750,010 27.5 yrs. ММ 4,140,026 S/L h Residential rental undetermined type 15,940 27.5 yrs. ММ S/L 5.689 property 57,184,587 39 yrs. ММ S/L 910,008 Nonresidential real Total GDS cost ММ S/L 10,188,363 282,019,461 property Section C—Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System 1,071,802 20a Class life 50,117 S/L 12-year b 17,669 12 yrs. S/L 820 c 40-year 1,665,925 40 yrs. S/L 28,623 Summary (See instructions.) Total ADS Cost = 2,755,396 Part IV Total ADS Deduction = 79,560 7,198,055 21 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr. 125.277.129 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs 23 3,862

Form 4562 (2008)

Part V

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Listed Property (Include automobiles,	, certain other vehicles,	, cellular telephones,	, certain computers, and
property used for entertainment, recre	ation, 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.

32 Total other personal (noncommuting) miles driven	Sec	tion A—Depre	ciation and O	ther Inforr	nation	(Cautio	n: See	the ins	structio	ns for lii	nits for	passei	nger au	ıtomobil	es.)	
Types of property fail and placed in movement services as a construction of the property and the property an	24a	Do you have evid	dence to support t		investme	nt use cl	aimed?	☐ Yes	☐ No	24b	f "Yes,"	is the e	vidence	written?	☐ Ye	s⊡No
year and used more than 50% in a qualified business use: Property used 50% or less in a qualified business use:	Тур	be of property (list	Date placed in	investment use		t or other		sis for de siness/in	vestment	Recover	y Me	thod/		reciation	secti	ected on 179
27 Property used more than 50% in a qualified business use:	25															
27 Property used 50% or less in a qualified business use:	26			•						-,						
96 Solution Soluti				%												
Property used 50% or less in a qualified business use: S6				%												
96 10 10 10 10 10 10 10			/													
96 total 26e + 27e S/I	27	Property used	1 50% or less i		T	ness us	e:			I	- C //					
86							to	tal 26e	+ 27e						\dashv	
Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1. 28 7.198.055 29 Add amounts in column (h), lines 25. Enter here and on line 7, page 1. 29 1.880.491 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. 30 Total business/investment miles driven during the year (do not include commuting miles driven during the year (do not include commuting) miles driven during the year. 31 Total commuting miles driven during the year. Add lines 30 through 32 32 Was the vehicle used primarily by a more than 5% owner or related person? 33 Was the vehicle used primarily by a more than 5% owner or related person? 34 Was the 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). 37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? 38 Do you maintain a written policy statement that prohibits personal use of vehicles, including commuting, by your employees? 39 Do you read all use of vehicles by employees as personal use? 40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? 41 Do your enswer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles. 42 Amortization of costs that begins during your 2008 tax year. 43 Amortization of costs that begins during your 2008 tax year. 44 Anortization of costs that begins during your 2008 tax year.															\dashv	
Section P-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. 30 Total business/investment miles driven during the year (ab not include commuting miles) 31 Total commuting miles driven during the year. Add lines 30 through 32 22 Total other personal (noncommuting) 33 Total miles driven during the year, Add lines 30 through 32 34 Was the vehicle available for personal use during off-durty hours? 35 Was the 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). 37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? 38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? 39 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? 39 Do you provide more than five vehicles to your employees, obtain information from your employees? 40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? 41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions). 42 Amortization of costs that begins during your 2008 tax year (see instructions): 43 Amortization of costs that begins during your 2008 tax year. 43 Amortization of costs that begins during your 2008 tax year. 44 Analyzation of costs that begins during your 2008 tax year.	28	Add amounts	in column (h),		1	27. Ente			<u>′</u>	l, page			7,19	98,055		
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. 30 Total business/investment miles driven during the year (do not include commuting miles). 31 Total commuting miles driven during the year. Add lines 30 through 32. 32 Total other personal (noncommuting) miles driven during the year. Add lines 30 through 32. 33 Total miles driven during the year. Add lines 30 through 32. 34 Was the vehicle available for personal use during off-duty hours? 35 Was the vehicle used primarily by a more than 5% owner or related person? 36 Is another vehicle available for personal use? Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions). 37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? 38 Do you maintain a written policy statement that prohibits personal use of vehicles, including commuting, by your employees? 39 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? 40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? 41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions). 42 Amortization of costs that begins during your 2008 tax year (see instructions): 43 Amortization of costs that began before your 2008 tax year. 43 1,483,067	29													. 29	1,88	0,491
Vehicle 1 Vehicle 2 Vehicle 3 Vehicle 4 Vehicle 5 Vehicle 6	If you	u provided vehicles	to your employee	s used by a	a sole per the que	proprieto estions in	or, part Section	tner, or C to see	other"i if you m	more that eet an ex	an 5% o	comple	eting this	section for	or those	
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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? 1 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) (b) (c) (d) (d) (e) Amortization period or period or period or percentage (f) Amortization for this year (see instructions): 42 Amortization of costs that begins during your 2008 tax year (see instructions): 43 Amortization of costs that began before your 2008 tax year.	38	Do you maintair	a written policy	statement t	hat prohi	ibits per	sonal us	se of veh	icles, ex	cept con	nmuting,	by your	employ	/ees?		
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43 Amortization of costs that began before your 2008 tax year	42	Amortization o	f costs that beg	gins during	your 20	08 tax y	ear (se	e instru	ctions):			,				
43 Amortization of costs that began before your 2008 tax year																
	42	A				0000									100.0=	,
				_	•		-		 report							

2008 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)
Casualties and Thefts

OMB No

► See separate instructions.

► Attach to your tax return. ▶ Use a separate Form 4684 for each casualty or theft. OMB No. 1545-0177 Attachment Sequence No. **26**

Department of theTreasury Internal Revenue Service Name(s) shown on tax return

Total Forms Filed = 721,740

Identifying number

	TION A—Personal Use Property (Use this secusions or for income-producing purposes.)	ction	to report casua	alties and thef	ts of property	not	used in a tra	ade
1	Description of properties (show type, location, and date act the same casualty or theft. Property A	quired	for each property)	. Use a separate	line for each prope	erty los	st or damaged	from
	Property B							
	Property C							
	Property D							
				P	roperties			
		ľ	Α	В	С		D	
2	Cost or other basis of each property	2						
	Insurance or other reimbursement (whether or not you							
Ū	filed a claim) (see instructions)	3						
	Note: If line 2 is more than line 3, skip line 4.							
4	Gain from casualty or theft. If line 3 is more than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	4						
5	Fair market value before casualty or theft	5						
6	Fair market value after casualty or theft	6						
7	Subtract line 6 from line 5	7						
8	Enter the smaller of line 2 or line 7	8						
9	Subtract line 3 from line 8. If zero or less, enter -0	9						
10	Casualty or theft loss. Add the amounts on line 9 in column	ns A th	rough D			10		
11	Enter the smaller of line 10 or \$100. But if the loss arose is major disaster, enter -0 See the instructions for a list of sp					11		
12	Subtract line 11 from line 10					12		
	Caution: Use only one Form 4684 for lines 13 through 24.							
13	Add the amounts on line 12 of all Forms 4684 $$. $$. $$.					13	6,261,460	
14	Add the amounts on line 4 of all Forms 4684					14	44,138	
15	• If line 14 is more than line 13, enter the difference here a complete the rest of this section (see instructions).	and or	Schedule D. Do	not		15	35,825	
	• If line 14 is less than line 13, enter -0- here and go to lin	ne 16.		}				
	• If line 14 is equal to line 13, enter -0- here. Do not con		the rest of this sec	tion.				
16	If line 14 is less than line 13, enter the difference					16	6,253,147	
17	Add the amounts on line 12 of all Forms 4684 on which you er	ntered	a loss attributable to	o a federally decla	ared disaster .	17	2,787,720	
	Is line 17 more than line 14? Yes. Enter the difference. If you are filing Schedule A on line 6 of the Standard Deduction Worksheet–Line line 39c of Form 1040. If your standard deduction als taxes, go to line 18b. Otherwise, do not complete the No. Enter -0 If you claim the standard deduction, do	(Form 40 in to so includer	n 1040), go to line 1 he Form 1040 instruction and the deduction of Section A. Form	9. Otherwise, en ructions. Also, ch for state or loca 1040NR filers, se	ter this amount leck the box on I real estate lee instructions.	18a	2,786,448	
b	If your standard deduction includes the deduction for state complete the rest of Section A			*				
19	Subtract line 18a from line 16					19	3,015,587	
20	Add the amounts on line 12 of all Forms 4684 on which you	u entei	red -0- on line 11			20	362,843	
	Is line 20 less than line 19?							
	No. Enter the amount from line 16 on Schedule A (Form 104	40), line	20, or Form 1040NF	R, Schedule A, line	8. Estates and			
	trusts enter the amount from line 16 on the "Other deductio	ns" line	e of your tax return. D	o not complete the	e rest of Section A.			
	Yes. Subtract line 20 from line 19					21	2,726,245	
22	Enter 10% of your adjusted gross income from Form 1040, line 38	8, or Fo	orm 1040NR, line 36.	Estates and trusts	, see instructions	22	2,479,415	
23	Subtract line 22 from line 21. If zero or less, enter -0- $$. $$.					23	1,745,271	
24	Add lines 18a, 20, and 23. Also enter the result on Schedul line 8. Estates and trusts, enter the result on the "Other decided"					24	1,994,303	

Form 4684 (2008)

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

Identifying number

Page 2

CEC	TION D. Dunimana and Imagina Dundunina D									
SEC Pari	TION B—Business and Income-Producing P Casualty or Theft Gain or Loss (Use a se			oach	o caeualty c	or tha	f+ \			
25	Description of properties (show type, location, and date ac from the same casualty or theft.	cquirec	i for each prop	епу).	Use a separat	ie iine	or each prope	erty ios	st or damaged	
	Property A									
	Property B									
	Property C									
	Property D									
						Prop	erties			
			Α		В		С		D	
26	Cost or adjusted basis of each property	26								
27	Insurance or other reimbursement (whether or not you									
	filed a claim). See the instructions for line 3	27								
	Note: If line 26 is more than line 27, skip line 28.									
28	Gain from casualty or theft. If line 27 is more than line 26, enter									
	the difference here and on line 35 or line 40, column (c), except as									
	provided in the instructions for line 39. Also, skip lines 29 through									
	33 for that column. See the instructions for line 4 if line 27 includes insurance or other reimbursement you did not claim, or you									
	received payment for your loss in a later tax year	28								
29	Fair market value before casualty or theft	29								
30	Fair market value after casualty or theft	30								
31	Subtract line 30 from line 29	31								
32	Enter the smaller of line 26 or line 31	32								
	Note: If the property was totally destroyed by casualty or lost									
	from theft, enter on line 32 the amount from line 26.									
33	Subtract line 27 from line 32. If zero or less, enter -0-	33								
34				35 o	i		-	34		
Part	Summary of Gains and Losses (from s	epara	ate Parts I)		` '		asualties or the		(c) Gains fr	
	(a) Identify casualty or theft				(i) Trade, bus rental or roy	iness, ⁄alty	(ii) Income		casualties or t includible in in	
	O	. (D			property	, -	employee pro	perty	moladible in in	
	Casualty or Theft	OT PI	орегцу нег	a Or	e Year or	Less	/	1 \	Ι	
35					()	()		
26	Totals Add the amounts on line 05			26	()	()		
	Totals. Add the amounts on line 35			36	4707 11 44	15.5	. 4707 :-	,		
37	Combine line 36, columns (b)(i) and (c). Enter the net gain of otherwise required, see instructions					IT Forn	14797 IS	37	-337.793	
								31	301,130	
38	Enter the amount from line 36, column (b)(ii) here. Individuals, enter the 1040), line 28, or Form 1040NR, Schedule A, line 16, and enter the ar									
	1040), line 23, or Form 1040NR, Schedule A, line 13, and enter the an							38		
	Casualty or Theft of		•	•				, 50		
39	Casualty or theft gains from Form 4797, line 32		· · · · · · · · · · · · · · · · · · ·					39	82,353	
40					()	()		
					()	()		
41	Total losses. Add amounts on line 40, columns (b)(i) and (b)(ii) .		41	(3,434,097)	()		
42	Total gains. Add lines 39 and 40, column (c)							42	2,235,281	
43	Add amounts on line 41, columns (b)(i) and (b)(ii)							43	9,253,171	
44	If the loss on line 43 is more than the gain on line 42:									
а	Combine line 41, column (b)(i) and line 42, and enter the net partnerships) and S corporations, see the note below. All 4797 is not otherwise required, see instructions.	others	, enter this am	ount c	n Form 4797,	line 14	1. If Form	44a	-1,398,888	
h	Enter the amount from line 41, column (b)(ii) here. Individua							. 10	1,000,000	
~	Schedule A (Form 1040), line 28, or Form 1040NR, Schedu	ıle A, li	ne 16, and en	ter the	amount from	prope	rty used as			
	an employee on Schedule A (Form 1040), line 23, or Form						s, enter on			
	the "Other deductions" line of your tax return. Partnerships S corporations, see the note below. Electing large partners							44b	5,823,412	
45										
	(except electing large partnerships), see the note below. All o							45	165,026	
	Note: Partnerships, enter the amount from line 44a, 44b, o	or line	45 on Form 10	065, S	chedule K, line	e 11.				
	S corporations, enter the amount from line 44a or 44b on F	orm 1	120S, Schedu	le K, li	ne 10.					

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Sales of Business Property

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

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

OMB No. 1545-0184 Attachment Sequence No. 27

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

Identifying number Total Forms Filed = 2,838,411

1	Enter the gross proceeds from sailes of exertainges reported to you for 2000 of 1 of miles 1 of 1000 of of								
Do				<u> </u>	<u>'</u>		1	72,125,246	
Pa	rt I Sales or Exchange Than Casualty of						sions	From Other	
-	Than Casualty O	i illeit—Most			(e) Depreciation	(f) Cost or o	ther		
2	(a) Description	(b) Date acquired	(c) Date sold	(d) Gross	allowed or	basis, plu	s	(g) Gain or (loss) Subtract (f) from the	
	of property	(mo., day, yr.)	(mo., day, yr.)	sales price	allowable since acquisition	improvements expense of s		sum of (d) and (e)	
-									
								83,942,422	
3	Gain, if any, from Form 4684	l line 45	l .	I.			3	149,547	
4	Section 1231 gain from insta						4	7,114,313	
5	Section 1231 gain or (loss) f						5	1,126,510	
6	Gain, if any, from line 32, fro						6	30,212,644	
7	Combine lines 2 through 6.						7	122,545,436	
	Partnerships (except electinstructions for Form 1065,	ting large partne Schedule K. line 10	erships) and S co	rporations. Report	the gain or (loss) f	ollowing the			
	Individuals, partners, S co	rporation shareho	olders, and all oth	ners. If line 7 is zero	or a loss, enter the a	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.								
	•		3.700.811						
8	Nonrecaptured net section	·	· ·	,			8	3,700,011	
9	Subtract line 8 from line 7. I								
	9 is more than zero, enter capital gain on the Schedule				~	_	9	22,688,918	
Par								22,000,010	
10	Ordinary gains and losses no		`		1 year or less):				
								122,450	
11	Loss, if any, from line 7						11	(13,706,803)	
12	Gain, if any, from line 7 or ar	mount from line 8,	if applicable .				12	1,189,914	
13	Gain, if any, from line 31 .						13	6,355,927	
14	Net gain or (loss) from Form	4684, lines 37 and	d 44a				14	-1,012,299	
15	Ordinary gain from installme	ent sales from Forn	n 6252, line 25 or 3	36			15	61.679	
16	Ordinary gain or (loss) from	•	es from Form 8824	l			16	81.208	
17	Combine lines 10 through 1	6					17	-6.907.925	
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 belov	w:					
а	If the loss on line 11 includes								
	of the loss from income-prod				•				
ı.	used as an employee on Sche		•				18a	22,861	
b	Redetermine the gain or (los	s) on line 1 / exclu	iding the loss, if an	iy, on line 18a. Enter	nere and on Form 1	040, line 14	18b	-6,885,064	

			-
_			
₽	2	~	

Pa	rt III Gain From Disposition of Property Un (see instructions)	ider S	ections 1245, 1	1250, 1252, 	1254	4, and 1255 		
19	(a) Description of section 1245, 1250, 1252, 1254, or 1255	5 prope	erty:			(b) Date acque (mo., day,)		(c) Date sold (mo., day, yr.)
	A							
	В							
	C							
	<u>D</u>	1		I				
	These columns relate to the properties on lines 19A through 19D	. ▶	Property A	Property	В	Property	С	Property D
20	Gross sales price (Note: See line 1 before completing.) .	20						
21	Cost or other basis plus expense of sale	21						
22	Depreciation (or depletion) allowed or allowable	22						
23	Adjusted basis. Subtract line 22 from line 21	23						
24	Total gain. Subtract line 23 from line 20	24						
25	If section 1245 property:							
а	Depreciation allowed or allowable from line 22	25a						
b	Enter the smaller of line 24 or 25a	25b	5,915,513					
26	If section 1250 property: If straight line depreciation was used,							
	enter -0- on line 26g, except for a corporation subject to section 291.							
a	Additional depreciation after 1975 (see instructions) .	26a						
b	, ipplicable percentage manipiles by the citation of the	001						
_	24 or line 26a (see instructions)	26b						
С	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c						
d		26d						
e	Enter the smaller of line 26c or 26d	26e						
f	Section 291 amount (corporations only)	26f						
g	Add lines 26b, 26e, and 26f	26g	183,401					
27	If section 1252 property: Skip this section if you did not							
	dispose of farmland or if this form is being completed for a							
	partnership (other than an electing large partnership).							
а	Soil, water, and land clearing expenses	27a						
b		27b	40					
<u> </u>	Enter the smaller of line 24 or 27b	27c	19					
28	If section 1254 property:							
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits.							
	and mining exploration costs (see instructions)	28a						
b		28b	256,972					
29	If section 1255 property:							
а	Applicable percentage of payments excluded from							
	income under section 126 (see instructions)	29a						
	Enter the smaller of line 24 or 29a (see instructions) .	29b	22	1 11 001 1			00	
Sui	mmary of Part III Gains. Complete property column	nns A	through D throug	gn line 29b b	etor	e going to iir	ie 30.	
	-		l' 0.4					36,646,369
30 31	Total gains for all properties. Add property columns A through D. lines 35b, 36g, 37a, 3	_					30	6,355,927
32	Add property columns A through D, lines 25b, 26g, 27c, 2 Subtract line 31 from line 30. Enter the portion from casu						31	0,000,021
-	· · · · · · · · · · · · · · · · · · ·	•					32	30,290,443
Pa	TIV Recapture Amounts Under Sections 1				ess L	Jse Drops t		
	(see instructions)					(5) \$5.50		(b) Cooties
						(a) Section 179)r1	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable	in prior	years		33			
34	, , , , , , , , , , , , , , , , , , , ,				34			
35	Recapture amount. Subtract line 34 from line 33. See the i	instruct	ions for where to re	port	35			

Department of the Treasury

(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.

OMB No. 1545-0074 Attachment

	e(s) shown on tax return	adii t	0 1 0 1111 10 40 01 1 01	10	TOTAL P GCC INSTRUCTIONS ON		al security number	01
						Employer	ID number (EIN), if a	ny
	Т	otal Fo	orms Filed = 592,7	80				
Α	Did you actively participate in the	opera	ation of this farm of	durin	g 2008 (see instructions)?		🗌 Yes	□No
Pai	t I Gross Farm Rental Inc	ome-	-Based on Prod	lucti	on. Include amounts converted	d to cash	or the equivaler	nt.
1	Income from production of lives	stock,	produce, grains, a	and o	other crops	1	6,501,822	
2a	Cooperative distributions (Form(s	s) 1099	9-PATR) 2a		2b Taxable amount	2b		<u> </u>
3a	Agricultural program payments (se		detions)		9,467 3b Taxable amount	3b	1,006,781	₩
4	Commodity Credit Corporation	'	,	ction	s):		28,088	
_	CCC loans reported under elect	tion .			49 40 Tayahla amaunt	4a	20,000	+
b		٠. ٠.	4b			4c		+-
5	Crop insurance proceeds and for Amount received in 2008				its (see instructions): .229 5b Taxable amount	5b	156,878	
a	If election to defer to 2009 is att				JD Taxable allibuilt		,	
6					credit or refund (see instructions)		2,542,540	
7			•		n for lines 1 through 6. Enter the			
					<u> </u>	7	10,573,095	
Par	t II Expenses—Farm Rent	al Pro	perty. Do not inc	clud	e personal or living expenses.			
8	Car and truck expenses (see				21 Pension and profit-sharing			
	Schedule F instructions). Also				plans		0	
	attach Form 4562	8	79,696		22 Rent or lease:			
9	Chemicals	9	269,928		a Vehicles, machinery,			
10	Conservation expenses (see		00.005		and equipment (see			
	instructions)	10	33,865		instructions)			-
11	Custom hire (machine work) .	11	191,907		b Other (land, animals, etc.)		244.052	-
12	Depreciation and section 179				23 Repairs and maintenance	23	344,852 350,775	+
	expense deduction not claimed elsewhere	12	894,979		24 Seeds and plants	05	330,773	+
12		12	00 1,01 0		25 Storage and warehousing		141,905	
13	Employee benefit programs other than on line 21 (see				26 Supplies		793,734	
	Schedule F instructions)	13	4,495		28 Utilities			
14	Feed	14	52,176		29 Veterinary, breeding, and			
15	Fertilizers and lime	15	764,672		medicine	29		
16	Freight and trucking	16			30 Other expenses			
17	Gasoline, fuel, and oil	17	176,922		(specify):			
18	Insurance (other than health) .	18	352,066		a			-
19	Interest:	100	373,733		b	00-		
	Mortgage (paid to banks, etc.) .	19a 19b	185,879		C	00-1		
20	Other	130	100,070		_ d e	00-		
20	credits) (see Schedule F				f	006		
	instructions)	20	66,201		g	30g		
31	Total expenses. Add lines 8 th	rough	30g (see instruction	ons)		31	6,173,463	
32	Net farm rental income or (los	s s). Su	ubtract line 31 fron	n lin	e 7. If the result is income, enter		4.655.555	
	it here and on Schedule E, line					32	4,399,632	
33	If line 32 is a loss, check the bo				•) 33a	All investment is a	
						∫ 33b	Some investment is no	ot at risk.
С	You may have to complete Form which box you checked (see ins Form 6198 before going to Form on Schedule F. line 40	structi	ons). If you check	ed b ente	ox 33b, you must complete	22-	594 939	

2008 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

OMB No. 1545-0191

4952 Form

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Investment Interest Expense Deduction

Department of the Treasury
Internal Revenue Service (99)

► Attach to your tax return.

2008
Attachment
Sequence No. 51

Name(s) shown on return

Total Forms Filed - 1 996 494

Identifying number

	Total Forms Filed = 1,886,484											
Par	Total Investment Interest Expense											
1	Investment interest expense paid or accrued in 2008 (see instructions)	1	33,845,175									
2	Disallowed investment interest expense from 2007 Form 4952, line 7	2	19,179,702									
3	Total investment interest expense. Add lines 1 and 2	3	53,024,877									
Par	Part II Net Investment Income											
4a b	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)											
C	Subtract line 4b from line 4a	4c	91,904,871									
d	Net gain from the disposition of property held for investment 4d 193,334,639											
е	Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions)											
f	Subtract line 4e from line 4d	4f	21,945,972									
g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)	4g	4,565,079									
h	Investment income. Add lines 4c, 4f, and 4g	4h	118,415,922									
5	Investment expenses (see instructions)	5	15,918,861									
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0	6	104,341,833									
Par	t III Investment Interest Expense Deduction											
7	Disallowed investment interest expense to be carried forward to 2009. Subtract line 6 from											
	line 3. If zero or less, enter -0-	7	24,577,591									
8	Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions	8	28,447,286									

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 2008 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 2007.

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

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

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

Name of recipient of distribution

Attachment Sequence No. 28

Total Forms Filed = 13.735 Complete this part to see if you can use Form 4972 Part I Yes No Was this a distribution of a plan participant's entire balance (excluding deductible voluntary employee contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (pension, profit-sharing, or stock bonus)? If "No," do not use this form 1 2 Was this distribution paid to you as a beneficiary of a plan participant who was born before 3 January 2, 1936? Were you (a) a plan participant who received this distribution, (b) born before January 2, 1936, and (c) a 4 participant in the plan for at least 5 years before the year of the distribution? If you answered "No" to both questions 3 and 4, do not use this form. 5a Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," do not use this 5a b If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Form 4972 for a previous distribution received for that participant after 1986? If "Yes," do not use the form for this 5b Part II Complete this part to choose the 20% capital gain election (see instructions) 6 119 7 If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on Form 1040, line 44, Form 1040NR, line 41, or Form 1041, Schedule G, line 1b, whichever applies. Part III Complete this part to choose the 10-year tax option (see instructions) Ordinary income from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter 8 229,827 9 0 Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996 10 229,827 10 11 0 11 Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0- Adjusted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, skip lines 13 through 16, enter this amount on line 17, and go to line 18 12 229,827 Multiply line 12 by 50% (.50), but **do not** enter more than \$10,000. 13 Subtract \$20,000 from line 12. If line 12 is 14 \$20,000 or less, enter -0- 15 15 Multiply line 14 by 20% (.20) 16 59,667 Minimum distribution allowance, Subtract line 15 from line 13 17 17 Federal estate tax attributable to lump-sum distribution 18 0 19 Subtract line 18 from line 17. If line 11 is zero, skip lines 20 through 22 and go to line 23 . 19 Divide line 11 by line 12 and enter the result as a decimal (rounded 20 20 21 Multiply line 16 by the decimal on line 20 21 23 23 24 2,186 Tax on amount on line 23. Use the Tax Rate Schedule in the instructions Multiply line 24 by ten (10). If line 11 is zero, skip lines 26 through 28, enter this amount on line 25 26 Tax on amount on line 26. Use the Tax Rate Schedule in the 28 Multiply line 27 by ten (10) 28 29 21.856 Subtract line 28 from line 25. Multiple recipients, see instructions Tax on lump-sum distribution. 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 21.864

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS) Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts

► Attach to Form 1040 or Form 1040NR.

Department of the Treasury Internal Revenue Service (99)

Form **5329**

► See separate instructions.

2008	
Attachment	

OMB No. 1545-0074

Name	e of individual subject to additional t	ax. If married filing jointly, see instructions.	Your	social security nu	ımber
		Total Forms Filed = 1,555,643		i i	
	in Your Address Only ou Are Filing This	Home address (number and street), or P.O. box if mail is not delivered to your home	Apt. ı	no.	
For	m by Itself and Not	City, town or post office, state, and ZIP code	If thi	s is an amended	
With	n Your Tax Return		retur	n, check here	
		0% tax on early distributions, you may be able to report this tax directlilling Form 5329. See the instructions for Form 1040, line 59, or for Form 1040, line 50, or for Form 1040, li			59, or
Pa	Complete this part if you distribution), before you you are reporting this	n Early Distributions ou took a taxable distribution (other than a qualified disaster recovery assistance ou reached age 59½, from a qualified retirement plan (including an IRA) or modifi- tax directly on Form 1040 or Form 1040NR—see above). You may also have to exception to the additional tax on early distributions or for certain Roth IRA dist	ed endo	owment contract lete this part to i	(unless
1	Early distributions included	in income. For Roth IRA distributions, see instructions	1		
2	•	I on line 1 that are not subject to the additional tax (see instructions).			
	-	ption number from the instructions:	2		
3		nal tax. Subtract line 2 from line 1	3	13,886,804	
4	Additional tax. Enter 10%	(.10) of line 3. Include this amount on Form 1040, line 59, or Form	4	1,400,346	
	Caution: If any part of the a to include 25% of that amo	amount on line 3 was a distribution from a SIMPLE IRA, you may have ount on line 4 instead of 10% (see instructions).			
Pa		n Certain Distributions From Education Accounts	l: 6		,
		if you included an amount in income, on Form 1040 or Form 1040NR, account (ESA) or a qualified tuition program (QTP).	line 2	1, from a Cove	rdell
5		come from Coverdell ESAs and QTPs	5		
6		ne 5 that are not subject to the additional tax (see instructions)	6	110.071	
7		nal tax. Subtract line 6 from line 5	7	116,871	
8) of line 7. Include this amount on Form 1040, line 59, or Form 1040NR, line 54	8	11,691	
· а		n Excess Contributions to Traditional IRAs if you contributed more to your traditional IRAs for 2008 than is allow 007 Form 5329.	able o	r you had an a	amoun
9		ations from line 16 of your 2007 Form 5329 (see instructions). If zero,	9		
10	•	ontributions for 2008 are less than your			
44		duoti, ded induduotid. Guiorwide, oritor	1		
11		stiene included in incerne (eee includetiene)	1		
12		your excess continuations (see instructions)	13		
13	Add lines 10, 11, and 12		14		
14		tions. Subtract line 13 from line 9. If zero or less, enter -0	15		
15	Excess contributions for 20		16	110,420	
16	Total excess contributions.		10	110,420	
17		f the smaller of line 16 or the value of your traditional IRAs on December 31, 2008 ade in 2009). Include this amount on Form 1040, line 59, or Form 1040NR, line 54	17	6,466	
Pa		n Excess Contributions to Roth IRAs	17	0,400	
		f you contributed more to your Roth IRAs for 2008 than is allowable or	you h	ad an amount	on line
18	Enter your excess contribution	s from line 24 of your 2007 Form 5329 (see instructions). If zero, go to line 23	18		
19	•	ons for 2008 are less than your maximum			
	-	instructions. Otherwise, enter -0 19			
20		ur Roth IRAs (see instructions)			
21			21		
22		tions. Subtract line 21 from line 18. If zero or less, enter -0-	22		
23		2008 (see instructions).	23		
24	Total excess contributions		24	140,287	
25		of the smaller of line 24 or the value of your Roth IRAs on December 31, 2008		, =	
20		ade in 2009). Include this amount on Form 1040, line 59, or Form 1040NR, line 54	25	6,908	

Page 2

Form 5329 (2008)

2008 ESTIMA	TED DATA LII	ME COOM 12 -	(ALL FIGURES	S AKE ESTIN	NATES BASED	ON SAMPLES
	AMOUNTS C	F SELECTED	LINES FILED	(IN THOUSA	NDS OF DOLLA	ARS)

Pa		Complete th		es Contributions to Contributions to your Coverd 1907 Form 5329.			08 were	more than	is allo	wable or you	had an
26	Enter th	ne excess co	ontributions from	line 32 of your 2007 For	m 5329 (s	ee inst	tructions	s). If zero,			
	_								26		+
27			,	ESAs for 2008 were less t		27					
00				e instructions. Otherwise, e		28			-		
28		stributions ti es 27 and 28	•	dell ESAs (see instructions	•				29		
29 30									30		
31	•			instructions)					31		
32			outions. Add line						32	835	
33	Additio Decemb	nal tax. Ente	er 6% (.06) of th	e smaller of line 32 or the contributions made in 20	value of 09). Inclu	your C de this	overdell amount	ESAs on on Form	33	50	
Pai	rt VI	Additional	Tax on Exces	s Contributions to Arc	her MS/	As					
				your employer contributed your 2007 Form 5329.	d more to	your A	Archer M	ISAs for 20	08 tha	ın is allowable	or you
34				n line 40 of your 2007 For	•				34		
35			•	MSAs for 2008 are less the instructions. Otherwise, e		35					
36				MSAs from Form 8853, li		36					
37		es 35 and 36							37		
38				otract line 37 from line 34.					38		
39				instructions)					39 40	16 691	+
40			outions. Add line						40	16,681	
41	Deceml	ber 31, 2008	(including 2008	he smaller of line 40 or the contributions made in 20 a 54	09). Inclu	de this	amount	on Form	41	376	
Pai				s Contributions to Hea					71	0.0	
		Complete th	is part if you, so	meone on your behalf, or ount on line 49 of your 200	your emp	loyer c			your l	HSAs for 2008	than is
42	Enter th	ne excess co	ontributions from	line 48 of your 2007 Forn	n 5329. If	zero, g	go to lin	e 47	42		
43	allowab	le contributi	on, see instructi	2008 are less than the ma		43			-		
44			•	from Form 8889, line 16	!	44			45		
45		es 43 and 44							45		
46	-			otract line 45 from line 42.					46		
47 48			is for 2008 (see outions. Add line	•					48	208,839	
49				er of line 48 or the value of you							
				this amount on Form 1040, lir					49	7.751	
Par				s Accumulation in Qual not receive the minimum							
50	Minimu	m required o	distribution for 2	008 (see instructions) .					50		
51		•	stributed to you						51	2 1 1 2	
52	Subtrac	t line 51 from	m line 50. If zero	o or less, enter -0-	1040 15			ND 15 54	52	3,112	
<u>53</u>	Addition	iai tax. Enter o		. Include this amount on Form f perjury, I declare that I have ex					53	1,557	et of my
Are by I	Filing TI	only If You his Form I Not With eturn	knowledge and be which preparer ha	elief, it is true, correct, and comp is any knowledge.				ther than taxpa			
_		D	Your signatur	e	Doto			Date	Pren	arer's SSN or PTIN	
Paid Prep	l parer's	Preparer's signature Firm's name (Or Volue		Date			ck if self-	1 Tep	alor 3 OON OF FIIN	
	Only	if self-employe	ed), —					Phone no.	()	

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

First-Time Homebuyer Credit

(Rev. February 2009) ► Attach to Form 1040 Department of the Treasury

OMB No. 1545-0074

Internal Revenue Service Name(s) shown on return

Total Forms Filed = 1,204,526

Attachment Sequence No. 163 Your social security number

Pai	rt I General Information			
Α	Address of home qualifying for the credit (if different from the address shown on return)			
В	Date acquired (see instructions)			
С	If you are choosing to claim the credit on your 2008 return for a main home bought after December December 1, 2009, check here (see instructions)			
Pa	rt II Credit			
1	Enter the smaller of: • \$7,500 (\$8,000 if you purchased your home in 2009), but only half of that amount if married filing separately, or • 10% of the purchase price of the home. If someone other than a spouse also held an interest in the home, enter only your share of this amount (see instructions)	1	8,497,862	
2 3	Enter your modified adjusted gross income (see instructions) Is line 2 more than \$75,000 (\$150,000 if married filing jointly)? No. Skip lines 3 through 5 and enter the amount from line 1 on line 6. Yes. Subtract \$75,000 (\$150,000 if married filing jointly) from the amount on line 2 and enter the result		102 125 v	
5	Do not enter more than 1.000	5	183,125 χ 132,833	
5 6	Multiply line 1 by line 4	6	8,365,028	
U	Subtract line 3 from line 1. This is your credit. Effer here and off Form 1040, line 69	U	0,000,020	

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

Use Form 5405 to claim the first-time homebuyer credit. The credit may give you a refund even if you do not owe any tax.

For homes purchased in 2008, the credit operates much like an interest-free loan. You generally must repay it over a 15-year period. For homes purchased in 2009, you must repay the credit only if the home ceases to be your main home within the 36-month period beginning on the purchase date. See Repayment of Credit on page 2.

Who Can Claim the Credit

In general, you can claim the credit if you are a first-time homebuyer. You are considered a first-time homebuyer if:

- You purchased your main home located in the United States after April 8, 2008, and before December 1, 2009.
- You (and your spouse if married) did not own any other main home during the 3-year period ending on the date of

If you constructed your main home, you are treated as having purchased it on the date you first occupied it.

Main home. Your main home is the one you live in most of the time. It can be a house, houseboat, housetrailer, cooperative apartment, condominium, or other type of residence.

Who Cannot Claim the Credit

You cannot claim the credit if any of the following apply.

- 1. Your modified adjusted gross income is \$95,000 or more (\$170,000 or more if married filing jointly). See the instructions for line 2.
- 2. You are, or were, eligible to claim the District of Columbia first-time homebuyer credit for any tax year. This rule does not apply for a home purchased in 2009.
- 3. Your home financing comes from tax-exempt mortgage revenue bonds. This rule does not apply for a home purchased in 2009.
 - 4. You are a nonresident alien.
 - 5. Your home is located outside the United States.
- 6. You sell the home, or it ceases to be your main home, before the end of 2008.
 - 7. You acquired your home by gift or inheritance.
 - 8. You acquired your home from a related person. A related person includes:
 - a. Your spouse, ancestors (parents, grandparents, etc.), or lineal descendants (children, grandchildren, etc.).
 - b. A corporation in which you directly or indirectly own more than 50% in value of the outstanding stock of the corporation.
 - c. A partnership in which you directly or indirectly own more than 50% of the capital interest or profits interest.

5695 Form

Department of the Treasury

Internal Revenue Service

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS) Residential Energy Efficient Property Credit

► See instructions.

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2008

Attachment
Sequence No. 158

Name(s) shown on return

Total Forms Filed = 250.467

Your social security number

Before you begin: Figure the amount of any District of Columbia first-time homebuyer credit you are claiming. Note. Skip lines 1 through 21 if you only have a credit carryforward from 2007. 479,185 1 1 Qualified solar electric property costs 2 143,760 2 \$2,000 3 3 Enter the smaller of line 2 or line 3 77,380 4 4 221,267 Qualified solar water heating property costs 5 66,386 6 Multiply line 5 by 30% (.30) 6 7 \$2,000 Maximum credit amount 7 55,854 Enter the smaller of line 6 or line 7 8 8 17,347 9 9 5,204 Multiply line 9 by 30% (.30) 10 10 9,415,762 11 Kilowatt capacity of property on line 9 above ▶ X \$1,000 11 12 5,164 Enter the smaller of line 10 or line 11 12 215,283 13 13 Qualified small wind energy property costs 64,585 14 Multiply line 13 by 30% (.30) 14 193,272 15 15 Kilowatt capacity of property on line 13 above ▶ X \$1,000 \$4,000 16 16 7,785 17 17 Enter the smallest of lines 14, 15, or 16 484,154 18 18 Qualified geothermal heat pump property costs 145,247 19 19 \$2,000 20 20 77,834 Enter the smaller of line 19 or line 20 21 21 22,280 22 22 Credit carryforward from 2007. Enter the amount, if any, from your 2007 Form 5695, line 34 246.297 23 23 Add lines 4, 8, 12, 17, 21, and 22 Enter the amount from Form 1040, line 46, or Form 1040NR, line 43 24 1040 filers: Enter the total, if any, of your credits from Form 25 1040, lines 47 through 51; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 11; Form 8839, line 25 75.277 18: and Form 8859, line 11. 1040NR filers: Enter the amount, if any, from Form 1040NR, lines 44 through 46; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 11; Form 8839, line 18; and Form 8859, line 11. 3,935,384 26 Subtract line 25 from line 24. If zero or less, enter -0- here and on line 27 26 Residential energy efficient property credit. Enter the smaller of line 23 or line 26 here and on Form 1040, line 53, or Form 1040NR, line 48, and check box c on that line 210,966 27 Credit carryforward to 2009. If line 27 is less than line 23, subtract line

27 from line 23

35.331

5884

Department of the Treasury Internal Revenue Service

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS) Work Opportunity Credit

► Attach to your tax return.

OMB No. 1545-0219

2008
Attachment
Sequence No. 77

Name(s) shown on return Identifying number Total Forms Filed = 61.538 1 Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified (if required) as members of a targeted group. a Qualified first-year wages of employees who worked for you at least 7,181 1a **b** Qualified first-year wages of employees who worked for you at 1b 34,551 c Qualified second-year wages of employees certified as long-term 133 1c 41.865 2 Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages 557,830 3 Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts, Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, 4 599.084 47,997 5 5 Work opportunity credit included on line 4 from passive activities (see instructions) 6 551,088 6 7 33,364 Work opportunity credit allowed for 2008 from a passive activity (see instructions) 7 8 Carryforward of any work opportunity credit that originated in a tax year that began after 2006 and 89,976 8 carryforward from 2007 of the New York Liberty Zone business employee credit 9 9 10 Add lines 6 through 9. Cooperatives, estates, and trusts, continue on to line 11. All others, report 10 675,039 this amount on Form 3800, line 29b Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see 11 Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, 12

General Instructions

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

What's New

- The period for hiring a Hurricane Katrina employee is extended from a 2- to a 4-year period beginning on August 28, 2005.
- Food stamp recipients are now referred to as Supplemental Nutritional Assistance Program (SNAP) recipients.
- 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 5884 to claim the work opportunity credit for qualified first- or second-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, renewal community, or rural renewal county 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 6251

Department of the Treasury

Internal Revenue Service

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Alternative Minimum Tax—Individuals

► See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074 Attachment Sequence No. 32

Name(s) shown on Form 1040 or Form 1040NR Your social security number Total Forms Filed = 9.374.519 Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.) If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 2), and go to line 2. Otherwise, enter the amount from Form 1040, line 38 (minus any amount on Form 8914, 1,873,261,396 1 line 2), and go to line 7. (If less than zero, enter as a negative amount.) 2 1,797,593 Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-2 3 194,255,333 3 4 1,503,078 4 Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions 31.711.880 5 If Form 1040, line 38, is over \$159,950 (over \$79,975 if married filing separately), enter the amount from 6 line 11 of the Itemized Deductions Worksheet on page A-10 of the instructions for Schedule A (Form 1040) . 6 12,828,204 7 If claiming the standard deduction, enter any amount from Form 4684, line 18a, as a negative amount 49,903 7 8 9.234.205 9 -1.484.4669 Investment interest expense (difference between regular tax and AMT) 10 411,638 10 11 36,655,878 11 Net operating loss deduction from Form 1040, line 21. Enter as a positive amount 12 2,684,308 12 Interest from specified private activity bonds exempt from the regular tax 13 60,523 13 Qualified small business stock (7% of gain excluded under section 1202) 14 804,990 14 Exercise of incentive stock options (excess of AMT income over regular tax income) 15 1,832,513 Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A) 15 16 -10,463 Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6) 16 17 -3,640,769 Disposition of property (difference between AMT and regular tax gain or loss) 17 18 1,708,421 Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) 18 19 1,631,376 Passive activities (difference between AMT and regular tax income or loss) 19 20 19.734 20 Loss limitations (difference between AMT and regular tax income or loss) . . . 21 -11,12321 Circulation costs (difference between regular tax and AMT) -277,954 22 22 23 118,232 23 Mining costs (difference between regular tax and AMT) 24 146,972 Research and experimental costs (difference between regular tax and AMT) 24 25 1,689 25 26 295,606 26 27 320,442 27 28 7,070,039 28 Alternative minimum taxable income. Combine lines 1 through 28. (If married filing separately and line 29 29 is more than \$214,900, see page 8 of the instructions.) 2,115,382,770 Part II Alternative Minimum Tax (AMT) Exemption. (If you were under age 24 at the end of 2008, see page 8 of the instructions.) IF your filing status is . . . AND line 29 is not over... THEN enter on line 30... Single or head of household \$112,500 \$46,200 Married filing jointly or qualifying widow(er) . 150,000 69.950 30 438,085,887 If line 29 is over the amount shown above for your filing status, see page 8 of the instructions. Subtract line 30 from line 29. If more than zero, go to line 32. If zero or less, enter -0- here and on lines 34 and 36 31 1,804,383,036 • If you are filing Form 2555 or 2555-EZ, see page 9 of the instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured 32 434,866,509 for the AMT, if necessary), complete Part III on the back and enter the amount from line 55 here. All others: If line 31 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 31 by 26% (.26). Otherwise, multiply line 31 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result. 14,685,465 33 Alternative minimum tax foreign tax credit (see page 9 of the instructions) Tentative minimum tax. Subtract line 33 from line 32 420,230,863 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 from line 44 of Form 1040 must be refigured 423,185,890 25,647,301 AMT. Subtract line 35 from line 34. If zero or less, enter -0-. Enter here and on Form 1040, line 45

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

37	Enter the amount from Form 6251, line 31. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet on page 9 of the instructions	37		
38	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 refigured for the AMT, if necessary) (see page 11 of the instructions). If you are filling Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to enter			
39	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see page 11 of the instructions). If you are filing Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to enter .			
40	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 38. Otherwise, add lines 38 and 39, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to enter			
41	Enter the smaller of line 37 or line 40	41		
42	Subtract line 41 from line 37	42		
43	If line 42 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 42 by 26% (.26). Otherwise, multiply line 42 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	43	291,609,634	
44	Enter: • \$65,100 if married filing jointly or qualifying widow(er), • \$32,550 if single or married filing separately, or • \$43,650 if head of household.	_		
45	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			
46	Subtract line 45 from line 44. If zero or less, enter -0	_		
47	Enter the smaller of line 37 or line 38	-		
48	Enter the smaller of line 46 or line 47			
49	Subtract line 48 from line 47			
50	Multiply line 49 by 15% (.15)	50	61,614,781	
	If line 39 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 51.			
51	Subtract line 47 from line 41			
52	Multiply line 51 by 25% (.25)	52	1,511,420	
53	Add lines 43, 50, and 52	53		
54	If line 37 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 37 by 26% (.26). Otherwise, multiply line 37 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the	54	410,574,082	
55	result	55	, , , , , , ,	
			2071	

Page 2

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

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.

Attachment Sequence No. 79

Identifying number Name(s) shown on return Total Forms Filed = 775,767 Description of property ▶ 2a Date acquired (month, day, year) ▶ // b Date sold (month, day, year) ▶ ∟ ☐ No Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," ☐ No Part I Gross Profit and Contract Price. Complete this part for the year of sale only. 63,539,802 5 Selling price including mortgages and other debts. Do not include interest whether stated or unstated Mortgages, debts, and other liabilities the buyer assumed or took 6 the property subject to (see instructions) 7 7 8 8 9 10 10 Adjusted basis. Subtract line 9 from line 8 11 11 Commissions and other expenses of sale 12 Income recapture from Form 4797, Part III (see instructions) . . . 12 17.009.791 13 13 46,530,011 14 14 Subtract line 13 from line 5. If zero or less, **do not** complete the rest of this form (see instructions) If the property described on line 1 above was your main home, enter the amount of your excluded 15 15 416,520 16 46.193.988 16 17 221,011 17 Contract price. Add line 7 and line 17 . . . 18 62,315,898 18 Installment Sale Income. Complete this part for the year of sale and any year you receive a payment or Part II have certain debts you must treat as a payment on installment obligations. Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. For years 19 19 20 20 If this is the year of sale, enter the amount from line 17. Otherwise, enter -0- 21 65,312,777 Payments received during year (see instructions). Do not include interest, whether stated or unstated 22 65,533,788 22 23 Payments received in prior years (see instructions). **Do not** include 24 39,279,827 24 Enter the part of line 24 that is ordinary income under the recapture rules (see instructions). 25 137,404 Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions) 26 39,142,423 Part III Related Party Installment Sale Income. Do not complete if you received the final payment this tax year. Name, address, and taxpayer identifying number of related party 28 If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies. a The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (month, day, year) **b** The first disposition was a sale or exchange of stock to the issuing corporation. c The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition. **d** The second disposition occurred after the death of the original seller or buyer. e 🔲 It can be established to the satisfaction of the Internal Revenue Service that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions). 30 Selling price of property sold by related party (see instructions) 30 31 31 32 32 33 33 Total payments received by the end of your 2008 tax year (see instructions) 34 35 3.868 Multiply line 34 by the gross profit percentage on line 19 for year of first sale 35 Enter the part of line 35 that is ordinary income under the recapture rules (see instructions). 36 0 Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions) 3,868 37

176

Department of the Treasury

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS) Gains and Losses From Section 1256

Contracts and Straddles

► Attach to your tax return.

OMB No. 1545-0644

Attachment

Interna	Il Revenue Service									Sequence No. C	<u> </u>
Name	e(s) shown on tax return		Total F	orms Filed =	= 483,821				Ider	ntifying number	
Chec	k all applicable boxes (see instr	ructions).	A □ Mix	ed straddle elec	tion		СГ	Mixed strac	idle a	ccount election	
000			_	ddle-by-straddle i			D [1		contracts loss ele	ction
Par	rt I Section 1256 Co	ntracts									
	(a) Identification of	of accour	nt					(b) (Loss)		(c) Gain	
1									1		
									1		<u> </u>
2	Add the amounts on line 1 in	columns (b) and (c)			. 2	()	
3	Net gain or (loss). Combine lin	ne 2, colur							3	16,177,830	<u> </u>
4	Form 1099-B adjustments. Se	e instructi	ions and atta	ach schedule .					4	-59,889	<u> </u>
5	Combine lines 3 and 4								5	16,117,941	<u> </u>
	Note: If line 5 shows a net gain instructions.	n, skip line	6 and enter	the gain on line	7. Partnershi	ps and S	corpo	rations, see			
6	If you have a net section 125								6	637,939	
	carried back. Enter the loss a	s a positiv	e number							007,000	
7	Combine lines 5 and 6								7	16,755,880	
8	Short-term capital gain or (I	oss). Mult	iply line 7 b	y 40% (.40). En	ter here and	include or	n the	appropriate	8	6,702,352	
9	line of Schedule D (see instruction Long-term capital gain or (le									, , , , , ,	
	line of Schedule D (see instru								9	10,053,529	
Par	t II Gains and Losse	es From	Straddle	es. Attach a se	eparate sche	edule list	ing e	ach straddle	and	its components.	
Sec	tion A-Losses From S	traddles	3								
	(a) Description of property	of property into or closed out or sold control					(g) Unrecognize gain on offsetting positions	on difference of the control of the		nore r	
10											
11a	Enter the short-term portion of Schedule D (see instructions)								11a	(65,914)
b	Enter the long-term portion of Schedule D (see instructions)			` '.		•			11b	(28,186)
Sec	tion B—Gains From Str		<u></u>		<u> </u>			<u> </u>	1110	(20,100	<u>, , , , , , , , , , , , , , , , , , , </u>
	(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) G sales			basis	or other plus of sale		(f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-	
12											
13a	Enter the short-term portion of Schedule D (see instructions)	_		column (f), here			oprop	riate line of	13a	686,289	
b	Enter the long-term portion of Schedule D (see instructions)					on the ap	oprop	riate line of	13b	437,937	
Par	t III Unrecognized G	ains Fro	om Positi	ons Held on	Last Day	of Tax	Yea	r. Memo Ent		nly (see instruction	ons)
	(a) Description of property							ost or other basi as adjusted	is	(e) Unrecognized g If column (c) is mo than (d), enter differe Otherwise, enter -	ore ence.
14										,	

177

Form **8283**

Noncash Charitable Contributions

(Rev. December 2006)

Department of the Treasury
Internal Revenue Service

▶ 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 = 6,997,323

Identifying number

	ion A. Donated	Property of \$5	,000 or Less ar ar items) for wh	nd Certa nich you	in P clair	ubli ned	cly Traded a deduction	Secon of	curities—List in this se \$5,000 or less. Also, e instructions).	
Par		ion on Donated						•		
1		(a) Name and addre	ss of the	<u> </u>			(b) [Descrip	tion of donated property e year, make, model, condition, Form 1098-C if required.)	and mileage,
Α										
В										
С										
D										
E										
Note	. If the amount you	u claimed as a ded	uction for an item	is \$500 c	r les	s, yo	u do not hav	e 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) Dono or adjus			(g) Fair market (see instructi		(h) Method used to det the fair market valu	
Α										
В				31,707,	045		26,266,919			
_C										
D E										
	entire inte contributi Enter the letter fro If Part II applies to		ty listed in Part I; also attach the atifies the property property, attach a	I. Comp ne require for which separate	olete ed s h you state	line tate u ga eme t I: (es 3a through ment (see in ve less than nt.	gh 3c nstru an er	ear	
		ss of each organiz		y such co	ontrik	outio	n was made	in a	prior year (complete only	if differen
	Name of charitable org	ganization (donee)								
	Address (number, stre	et, and room or suite n	0.)							
	City or town, state, an	d ZIP code								
		erty, enter the placeson, other than the		-				of the	property ►	
3a		tion, either tempo					_		ispose of the donated	Yes No
	Did you give to all organization in co the property, inclute designate the p	nyone (other than operative fundrais uding the right to voerson having such	the donee organizing) the right to the rote donated secunicome, possess	zation or e income irities, to sion, or riç	anoth from acqu ght to	ner controller the theorem in the th	organization donated prop ne property b	partic perty by pui	ipating with the donee or to the possession of rchase or otherwise, or	
С	Is there a restricti	on limiting the do	nated property for	r a partici	ular ι	ıse?				

Form	8283 (Rev. 12-2006	a) AMOUN	ITS OF SELE	ECTED L	INES FIL	ED (IN THO	DUSA	INDS OF DOLLARS	3)	1	Page 2
Name	e(s) shown on your i	ncome tax return								Identifying number	
Sec	items)	for which you claim	ed a deduction	on of mor	e than \$5,0	000 per item	or gr	List in this section coup (except contributerty listed in Section	tions o	of certain publicly	
Pa	rt I Infor	mation on Dona	ated Prope	rty— To	be com	pleted by	the t	axpayer and/or tl	he ap	praiser.	
4	Art* (contrib	that describes the ty ution of \$20,000 or ution of less than \$2 *	more)	y donated	Qualified Other Rea	Conservational Estate	n Con	tribution		Equipment Securities Other	
other	similar objects. lectibles include coil	culptures, watercolors, lons, stamps, books, ger	ns, jewelry, spo	rts memora	abilia, dolls,	etc., but not a	ırt as d		uscript	s, historical memorab	ilia, and
5	(a) Description of more space,					a brief summary of the y at the time of the gift	overall	(c) Appraised fa market value	air		
B C										32,545,897	
D									See in	structions	
•	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's adjusted			bargain sales, nount received		(h) Amount claimed as deduction		(i) Average trading post of securities	orice
A B C			11,376,7	89	1,3	307,717		5,310,126		132,878	
D											
(per Sign	item). Enter identi	ifying letter from Pa	t I and descri						e >		
I decl marri appra Also, appra value the p result me to Sign	lare that I am not the ed to any person whaisals during my tax y I declare that I hold aisal, I am qualified to Furthermore, I under enalty under section the penalty under section the penalty under section	donor, the donee, a pa o is related to any of th year for other persons. I myself out to the pub o make appraisals of th erstand that a false or f n 6701(a) (aiding and a ial of the value of the pr	rty to the transace e foregoing pers dic as an apprai e type of propertraudulent overst betting the under operty that I kno	ons. And, in ser or perfety being valuatement of the erstatement w, or reason	f regularly us orm appraisa lued. I certify the property t of tax liab onably should from preser	als on a regula that the appra value as descility). In additic d know, would ting evidence	or, don ar basis aisal fee cribed i on, I un be use	ty, employed by, or relate ee, or party to the transacts; and that because of mes were not based on a penthe qualified appraisal oderstand that a substanted in connection with a retimony by the Office of Property of the pr	etion, I ny quali ercenta or this F tial or q turn or	performed the majorite fications as described age of the appraised prorm 8283 may subject gross valuation misstable claim for refund, may	d in the croperty of me to atement
Her Busin	1 3 ,	ing room or suite no.)			Title ▶	•		Date ▶		Identifying number	
City o	or town, state, and 2	ZIP code									
Pa	rt IV Done	e Acknowledgr	nent—To b	e comp	oleted by	the chari	table	organization.			
This	charitable organiz	ation acknowledges	•	lified orga	nization un	der section 1	70(c) a	and that it received the	dona	ted property as des	cribed
Furth porti	nermore, this orga on thereof) within	nization affirms that	in the event it	will file Fo	rm 8282, [onee Inform	ation I	s of the property desc Return, with the IRS ar			
	s the organization e of charitable organ	intend to use the p	roperty for an	unrelated	d use? .	Employer i	dentifi	cation number		▶ ☐ Yes ☐	No_
		and room or suite no.)						e, and ZIP code			
Autho	orized signature					Title			D	late	

Form **8396**

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

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.

2008
Attachment
Sequence No. 138

Department of the Treasury Internal Revenue Service (99)

Name(s) shown on your tax return

Total Forms Filed = 47,229

Your social security number

Enter	the address of your main home to which the qualified mortga	ge certificate relates if it is different from the address shown	on your	tax return.	
Name	e of Issuer of Mortgage Credit Certificate	1ortgage Credit Certificate Number	Issue	e Date	
Pa	rt I Current Year Mortgage Interest C	redit			
1	Interest paid on the certified indebtedness amountiling jointly) also held an interest in the home, et		1		
2	Enter the certificate credit rate shown on your n interest rate on your home mortgage	nortgage credit certificate. Do not enter the	2		%
3	If line 2 is 20% or less, multiply line 1 by line 2. your mortgage and received a reissued certificat You must reduce your deduction for home moby the amount on line 3.	e, see the instructions for the amount to enter.	3	51,257	
4	Enter any 2005 credit carryforward from line 18	3 of your 2007 Form 8396	4	3,455	
5	Enter any 2006 credit carryforward from line 16	6 of your 2007 Form 8396	5	6,042	
6	Enter any 2007 credit carryforward from line 19	of your 2007 Form 8396	6	20,080	<u> </u>
7	Add lines 3 through 6		7	80,834	<u> </u>
8	Enter the amount from Form 1040, line 46, or F	Form 1040NR, line 43	8	213,145	<u> </u>
9	1040 filers: Enter the total of the amounts from 12 of the line 11 Worksheet in F	om Form 1040, lines 47 through 51; and line Pub. 972 (see instructions).	9	6,527	
	1040NR filers: Enter the amount from Form 104 line 11 Worksheet in Pub. 972 (s				
10 11	Subtract line 9 from line 8. If zero or less, enter current year mortgage interest credit. Enter	the smaller of line 7 or line 10. Also include	10	206,620	
	this amount in the total on Form 1040, line 53, of that line		11	43,319	
Pa	rt II Mortgage Interest Credit Carryfor	ward to 2009. (Complete only if line 11 is l	ess th	an line 7.)	Т
12	Add lines 3 and 4		12		-
13	Enter the amount from line 7		13		
14	Enter the larger of line 11 or line 12		14		-
15	Subtract line 14 from line 13		15		-
16	2007 credit carryforward to 2009. Enter the s	maller of line 6 or line 15	16		
17	Subtract line 16 from line 15		17		
18	2006 credit carryforward to 2009. Enter the s	maller of line 5 or line 17	18		
19	2008 credit carryforward to 2009. Subtract lin	ne 11 from line 3. If zero or less, enter -0-	19		

Form **8582**

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS). Passive Activity Loss Limitations

► See separate instructions.

► Attach to Form 1040 or Form 1041.

2008
Attachment

OMB No. 1545-1008

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

2008 Passive Activity Loss

Total Forms Filed = 4,211,406

Identifying number

Caution:	Complete Worksheets 1, 2, and 3 on page 2 before	e con	pleting Part I.				
	Activities With Active Participation (For the definit nce for Rental Real Estate Activities on page 3 of						
	net income (enter the amount from Worksheet 1,	1a	13.840.631				
	net loss (enter the amount from Worksheet 1,	1b	(49,532,849)			
1, column (c))	allowed losses (enter the amount from Worksheet	1c	(47,687,209)			
	1a, 1b, and 1c			1	ld	-83,379,427	
	lization Deductions From Rental Real Estate Acti	vities ⊢2a	. / 0.700				
	ritalization deductions from Worksheet 2, column (a) llowed commercial revitalization deductions from	Za	0,702				
•	olumn (b)	2b	(331,710				
c Add lines 2a ar	nd 2b			2	2c	(341,412)
All Other Passive A							
	net income (enter the amount from Worksheet 3,	3a	38,081,736				
	net loss (enter the amount from Worksheet 3,	3b	(43,239,252)			
	llowed losses (enter the amount from Worksheet 3,	3c	(49,014,820				
	3a, 3b, and 3c			3	3d	-54,172,335	
4 Combine lines	1d, 2c, and 3d. If the result is net income or zero, all I	osses	are allowed, includin	a l			
	unallowed losses entered on line 1c, 2b, or 3c. Do						
•					4	-137,893,174	
 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.							
	Allowance for Rental Real Estate Activities						
Note: E	or ar	n ex	xample.				
	r of the loss on line 1d or the loss on line 4				5	89,212,474	
	. If married filing separately, see page 8	7	388,772,625				
7 Enter modified ac	djusted gross income, but not less than zero (see page 8)		472,000,980				

9	initiply line o by 50% (.5). Do not enter more than \$25,000. If married filling separately, see page o		,,						
10	Enter the smaller of line 5 or line 9	10	19,794,972						
	If line 2c is a loss, go to Part III. Otherwise, go to line 15.								
Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities									
Note: Enter all numbers in Part III as positive amounts. See the example for Part II on page 8 of the instructions.									
11	Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	11	52,033						
12	Enter the loss from line 4	12							
13	Reduce line 12 by the amount on line 10	13	1,093,074						
14	Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13	14	14,553						
Pa	rt IV Total Losses Allowed								
15	Add the income, if any, on lines 1a and 3a and enter the total.	15	19,773,584						

Total losses allowed from all passive activities for 2008. Add lines 10, 14, and 15. See

page 10 of the instructions to find out how to report the losses on your tax return,

Note: If line 7 is greater than or equal to line 6, skip lines 8 and

9, enter -0- on line 10. Otherwise, go to line 8.

16

119,673,099

8

45,026,399

35,444,751

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS) **Low-Income Housing Credit**

► Attach to your tax return.

OMB No. 1545-0984 Attachment Sequence No. 36a

Identifying number

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

Total Forms Filed = 52 988

	Total Forms Filed – 52,900			
Par	Buildings Placed in Service Before January 1, 2008			
1	Number of Forms 8609-A attached for buildings placed in service before			
	January 1, 2008			
2	Has there been a decrease in the qualified basis of any buildings accounted for on line 1 since			
	the close of the preceding tax year? \square Yes \square No If "Yes," enter the building			
	identification numbers (BINs) of the buildings that had a decreased basis. If you need more			
	space, attach a schedule.			
	(i) (ii) (iv)			
3	Current year credit from attached Form(s) 8609-A for buildings placed in service before		4.000	
	January 1, 2008 (see instructions)	3	4,960	
4	Part I low-income housing credit for buildings placed in service before January 1, 2008, from	4	140 601	
_	partnerships, S corporations, estates, and trusts	-	142,601	
5	Add lines 3 and 4. Estates and trusts, go to line 6; partnerships and S corporations, report this	5	147,555	
	amount on Schedule K; all others, report this amount on Form 3800, line 1d		117,000	
6	Amount allocated to beneficiaries of the estate or trust (see instructions)	6		
Ū	7 thought anotated to performance of the estate of trast (see methodions)			
7	Estates and trusts. Subtract line 6 from line 5. Report this amount on Form 3800, line 1d	7		
Par	t II Buildings Placed in Service After December 31, 2007			
8	Number of Forms 8609-A attached for buildings placed in service after			
	December 31, 2007			
9	Has there been a decrease in the qualified basis of any buildings accounted for on line 8 since			
	the close of the preceding tax year? \square Yes \square 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.			
	(n) (n) (n)			
	(i) (ii) (iv)			
10	Current year credit from attached Form(s) 8609-A for buildings placed in service after	10	233	
	December 31, 2007 (see instructions)	-10	200	
11	Part II low-income housing credit for buildings placed in service after December 31, 2007, from partnerships, S corporations, estates, and trusts	11	1,766	
12	Add lines 10 and 11. Partnerships and S corporations, report this amount on Schedule K; all		.,. 00	
12	others, continue to line 13	12	1,998	
			,	
13	Low-income housing credit included on line 12 from passive activities (see instructions)	13	579	
14	Subtract line 13 from line 12	14	1,419	
15	Low-income housing credit allowed for 2008 from a passive activity (see instructions)	15	1,068	
		40	0	
16	Carryforward of low-income housing credit for 2007 fiscal-year filers (see instructions)	16	0	
	Operational and law incomes have in a second and a second a second and	17		
17	Carryback of low-income housing credit from 2009 (see instructions)	17		
18	Add lines 14 through 17. Estates and trusts, go to line 19; all others, report this amount on	18	2,487	
	Form 3800, line 29d		_, .01	
19	Amount allocated to beneficiaries of the estate or trust (see instructions)	19		
	Authority and dated to periodicialies of the estate of thist (see mondetions)			
20	Estates and trusts. Subtract line 19 from line 18. Report this amount on Form 3800 line 29d	20		

8606

Department of the Treasury Internal Revenue Service

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Nondeductible IRAs

► See separate instructions.

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

Attachment

OMB No. 1545-0074

Sequence No. 48

Total Forms Filed = 2,117,641 Home address (number and street, or P.O. box if mail is not delivered to your home) Fill in Your Address Only If You Are Filing This Form by Itself and Not City, town or post office, state, and ZIP code

Your social security number

With Your Tax Return

Apt. no.

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 2008.

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

- You took distributions from a traditional, SEP, or SIMPLE IRA in 2008 and you made nondeductible contributions to a traditional IRA in 2008 or an earlier year. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified disaster recovery assistance distribution), qualified charitable distribution, one-time distribution to fund an HSA, conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2008 (excluding any portion

	 You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in you recharacterized) and you made nondeductible contributions to a traditional IRA in 			ortion					
1 2 3	Enter your nondeductible contributions to traditional IRAs for 2008, including those made for 2008 from January 1, 2009, through April 15, 2009 (see page 5 of the instructions)	1 2 3	3,214,148 19,471,170 22,685,318	_					
	In 2008, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion? No Enter the amount from line 3 on line 14. Do not complete the rest of Part I. Yes Go to line 4.								
4	Enter those contributions included on line 1 that were made from January 1, 2009, through April 15, 2009	4	13,289						
5	Subtract line 4 from line 3	5	22,672,030						
6	Enter the value of all your traditional, SEP, and SIMPLE IRAs as of December 31, 2008, plus any outstanding rollovers. Subtract any repayments of qualified disaster recovery assistance distributions. If the result is zero or less, enter -0- (see page 6 of the instructions) . 6 63,162,236								
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2008. Do not include rollovers (other than repayments of qualified disaster recovery assistance distributions), qualified charitable distributions, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see page 6 of the instructions)								
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2008. Do not include amounts converted that you later recharacterized (see page 7 of the instructions). Also enter this amount on line 16								
9	Add lines 6, 7, and 8								
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17								
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA		740.040						
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13	743,243 21,942,075						
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2008 and earlier years.	14 15a	5,472,589						
	Subtract line 12 from line 7	15a	18,580						
С	Taxable amount. Subtract line 15b from line 15a. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	15c	5,454,020						
	Note: You may be subject to an additional 10% tax on the amount on line 15c if you were under age 59½ at the time of the distribution (see page 7 of the instructions).								

Page 2

Form 8606 (2008)

Part II	2008 Conversions From Traditional	nal, 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 2008 (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 2008, you cannot convert any amount from traditional, SEP, or SIMPLE IRAs to Roth IRAs for 2008. If you erroneously made a conversion, you must recharacterize (correct) it (see page 7 of the instructions).

		, <u> </u>	04 0	,, 0,,0	oucij i	77440	2 00/// 0/(ororn, you min	act recriaract	01120 1001	1000 nt 1000 pt	190 /	or tino motractio	110/1
cor	nvert u late	ed from trac	ditior erize	nal, SI	EP, and	d SIMF	PLE IRAs	to Roth IRA	s in 2008. D o	not incl	amount you ude amounts 0 (see page 7	16	1,687,214	
•		ompleted P 16 (see pag							vise, enter yo	ur basis i	n the amount	17	53,144	
									this amount			18	1,634,070	
Part III	C ir d	iclude a rol	is pa lover one-	rt on (othe	ly if yo er than	u took a rep	k a distri	of a qualifie	d disaster re	covery as	ssistance distr	ibutior	distribution do n), qualified cha utions (see pag	ritable
		our total no							008 including		fied first-time	19	2,730,505	
	ualifie 0,000		hom	ebuye	er expe	enses (see page	e 7 of the ins	structions). D	o not ent	er more than	20	57,891	
21 Sul	btrac	t line 20 fro	m lii	ne 19	. If zer	o or le	ess, enter	r -0- and sk	ip lines 22 th	rough 25	5	21	2,682,520	
22 Ent	ter y	our basis in	Rot	h IRA	contri	bution	s (see pa	age 8 of the	instructions)			22	2,018,520	
								-0- and skip e 8 of the in		25. If mo	ore than zero,	23	1,284,669	
								P, and SIMP instructions			from qualified	24	505,246	
25a Su	btrac	t line 24 fro	m lii	ne 23	. If zer	o or le	ss, enter	r -0- and sk	ip lines 25b a	and 25c		25a	1,074,913	
								er recovery form 8930, I		listributio 	ns (see page	25b	12,624	
			b; Fo	orm 1	040A,	line 11	1b; or Fo	rm 1040NR	, line 16b.		is amount on	25c	1,062,288	
Are Filin	ng Th f and	nly If You iis Form Not With turn	kn	owledg ich pre	e and be	elief, it is as any k							nts, and to the bes based on all inform	
Paid Prepare	r'c	Preparer's signature							Date		heck if self- mployed	Prepa	arer's SSN or PTIN	
Use Onl		Firm's name if self-employ address, and	ved),		_						EIN Phone no.	()	

2008 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Tax for Certain Children Who Have Investment

Income of More Than \$1,800

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

► See separate instructions.

OMB No. 1545-0074 Attachment Sequence No. **33**

Department of the Treasury Internal Revenue Service (99 Child's name shown on return

Child's social security number

		Total Forms Filed = 451,188				
Befo	ore you begin:	If the child, the parent, or any of the parent's other children for whom Form D Tax Worksheet or has income from farming or fishing, see Pub. 929 , explains how to figure the child's tax using the Schedule D Tax Workshe	Tax Rules for	or Childre	en and Depende	nedule nts. It
Α	Parent's name (first	, initial, and last). Caution: See instructions before completing.		B Parer	nt's social security r	numbei
С	Parent's filing statu Single		of househol	d [Qualifying wide	ow(er)
Pai	rt I Child's	Net Investment Income				
1	Enter the child	s investment income (see instructions)		1	5,091,160	
2	If the child dic	not itemize deductions on Schedule A (Form 1040 or Form 1040 ise, see instructions	ONR), enter	2	845,260	
3	Subtract line 2	from line 1. If zero or less, stop; do not complete the rest of this for child's return	orm but do	3	4,268,079	
4	line 40. If the c	s taxable income from Form 1040, line 43; Form 1040A, line 27; or Form hild files Form 2555 or 2555-EZ, see the instructions		. 4	4,685,110	
5	attach it to the	ler of line 3 or line 4. If zero, stop; do not complete the rest of this for child's return		. 5	3,945,173	
Par	t II Tentati	ve Tax Based on the Tax Rate of the Parent				
6	line 6; Form 10	t's taxable income from Form 1040, line 43; Form 1040A, line 27; For 40NR, line 40; or Form 1040NR-EZ, line 14. If zero or less, enter -0 If or 2555-EZ, see the instructions			165,454,981	
7		, if any, from Forms 8615, line 5, of all other children of the par include the amount from line 5 above	ent named	. 7	3,957,218	
8		and 7 (see instructions)		. 8	173,357,373	
9	If the Qualified	the amount on line 8 based on the parent's filing status above (see instance) Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worm 1040) is used to figure the tax, check here			44,063,009	
10	minimum tax; F include any tax parent files For	ort's tax from Form 1040, line 44; Form 1040A, line 28, minus any form 1040EZ, line 11; Form 1040NR, line 41; or Form 1040NR-EZ, line from Form 4972 or 8814 or any tax from recapture of an education of 2555 or 2555-EZ, see the instructions. If the Qualified Dividends and C. Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to fig	15. Do not credit. If the Capital Gair	1	42,439,281	
11		from line 9 and enter the result. If line 7 is blank, also enter this amo	ount on line		1,623,728	
12a	13 and go to P Add lines 5 and	7.00	2,391	. 11	355,171	
		line 12a. Enter the result as a decimal (rounded to at least three pla		12b	×	
13 Par	Multiply line 11 t III Child's	Tax —If lines 4 and 5 above are the same, enter -0- on line 15	5 and go	. 13 to line 1	803.578	
14	Subtract line 5	730	,937			
15	Enter the tax of the Qualified I	on the amount on line 14 based on the child's filing status (see instruction on the child's filing status (see instruction of the child's filing status (see i	rksheet, or		68,500	
16	Add lines 13 ar	nd 15		16	872,077	
17	Enter the tax of the Qualified I	on the amount on line 4 based on the child's filing status (see instr Dividends and Capital Gain Tax Worksheet, Schedule D Tax Wor	,		592,878	
18	Enter the large	rm 1040) is used to figure the tax, check here			879,301	

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form

(Rev. February 2009) 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 Attachment Sequence No. **74**

Identifying number

Name(s) shown on return

	Total Forms Filed = 1,347,917			
Pa	rt I Net Minimum Tax on Exclusion Items			
1	Combine lines 1, 6, and 10 of your 2007 Form 6251. Estates and trusts, see instructions	1	461,620,895	
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	54,391,490	
3	Minimum tax credit net operating loss deduction (see instructions)	3	(2,392,757)
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 \$207,500 and you were married filing separately for 2007, see instructions	4	524,827,625	
5	Enter: \$66,250 if married filing jointly or qualifying widow(er) for 2007; \$44,350 if single or head of household for 2007; or \$33,125 if married filing separately for 2007. Estates and trusts, enter \$22,500	5	82,546,013	
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2007; \$112,500 if single or head of household for 2007; or \$75,000 if married filing separately for 2007. Estates and trusts, enter \$75,000	6	190,396,402	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	356,977,961	
8	Multiply line 7 by 25% (.25)	8	89,244,620	
9	Subtract line 8 from line 5. If zero or less, enter -0 If this form is for a child under age 18, see instructions	9	46,799,166	
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10	483,283,988	
11	 If for 2007 you filed Form 2555 or 2555-EZ, see page 2 of the instructions for the amount to enter. If for 2007 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 51 here. Form 1040NR filers, see instructions.	11	104,568,838	
	• All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2007), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2007) from the result. Form 1040NR filers, see instructions.			
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	2,457,576	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	102,122,923	
14	Enter the amount from your 2007 Form 6251, line 34, or 2007 Form 1041, Schedule I, line 55.	14	95,357,626	
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15	8,720,979	

Form 8801 (2008) (Rev. 2-2009)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Page 2 Part II Current Year Nonrefundable and Refundable Credits and Carryforward to 2009 9,537,815 16 16 Enter the amount from your 2007 Form 6251, line 35, or 2007 Form 1041, Schedule I, line 56. 17 Enter the amount from line 15 17 18 816,836 18 Subtract line 17 from line 16. If less than zero, enter as a negative amount 19 9,739,352 2007 credit carryforward. Enter the amount from your 2007 Form 8801, line 28 19 12.633 20 20 Enter your 2007 unallowed qualified electric vehicle credit (see instructions) 21 Enter as a negative amount any alternative minimum tax for 2007 or any prior year that is attributable to the exercise of incentive stock options and was unpaid as of October 3, 2008 21 4,669 (see instructions) 11,242,667 22 Combine lines 18 through 21. If zero or less, enter -0-Enter 50% (.50) of the total interest and penalties you paid before October 3, 2008, on alternative 23 23 3,355 minimum tax attributable to the exercise of incentive stock options for 2007 or any prior year 10,742,963 24 24 77,231,585 25 Enter your 2008 regular income tax liability minus allowable credits (see instructions) . . . 25 81,605,716 26 Enter the amount from your 2008 Form 6251, line 34, or 2008 Form 1041, Schedule I, line 54 26 27 2,668,299 Subtract line 26 from line 25. If zero or less, enter -0-27 Current year nonrefundable credit. Enter the smaller of line 24 or line 27. Also enter this amount 28 on your 2008 Form 1040, line 54 (check box b); Form 1040NR, line 49 (check box b); or Form 1041, 944,771 28 • Estates and trusts: Leave lines 29 and 30 blank and go to line 31. • Individuals: Did you have a minimum tax credit carryforward to 2006 (on your 2005 Form 8801, line 26) or pay any interest or penalties before October 3, 2008, on alternative minimum tax attributable to the exercise of incentive stock options for 2007 or any prior year? No. Leave lines 29 and 30 blank and go to line 31. 2,675,958 Yes. Complete Part IV of Form 8801 to figure the amount to enter 29 Is line 29 more than line 28? No. Leave line 30 blank and go to line 31. Yes. Subtract line 28 from line 29. This is your current year refundable credit. Enter the 30 2,505,260 result here and on your 2008 Form 1040, line 68 (check box c), or Form 1040NR, line 68 Credit carryforward to 2009. Subtract the larger of line 28 or line 29 from line 24. Keep a 7,795,990

	187
P	age 3

Pai	Tax Computation Using Maximum Capital Gains Rate	es		_	
	Caution. If you did not complete the 2007 Qualified Dividends and Ca Worksheet, the 2007 Schedule D Tax Worksheet, or Part V of the 200 1041), see the instructions before completing this part.				
32	Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2				
-	the amount from line 3 of the worksheet on page 2 of the instructions		32		
	Caution. If for 2007 you filed Form 1040NR, 1041, 2555, or 2555-EZ, instructions before completing lines 33, 34, and 35.	see page 4 of the			
33	Enter the amount from line 6 of your 2007 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2007 Schedule D Tax Worksheet, or the amount from line 22 of the 2007				
	Schedule D (Form 1041), whichever applies*	33	-		
	If you figured your 2007 tax using the 2007 Qualified Dividends and Capital Gain Tax Worksheet, skip line 34 and enter the amount from line 33 on line 35. Otherwise, go to line 34.				
34	Enter the amount from line 19 of your 2007 Schedule D (Form 1040), or line 14b, column (2), of the 2007 Schedule D (Form 1041)	34			
35	Add lines 33 and 34, and enter the smaller of that result or the amount from line 10 of your 2007 Schedule D Tax Worksheet	35			
36	Enter the smaller of line 32 or line 35		36		
37	Subtract line 36 from line 32		37		
38	If line 37 is \$175,000 or less (\$87,500 or less if married filing separate 37 by 26% (.26). Otherwise, multiply line 37 by 28% (.28) and subtract				
	married filing separately for 2007) from the result. Form 1040NR filers,	, see instructions	38		
39	Enter: • \$63,700 if married filing jointly or qualifying widow(er) for 2007, • \$31,850 if single or married filing separately for 2007, • \$42,650 if head of household for 2007, or • \$2,150 for an estate or trust. Form 1040NR filers, see instructions	39			
40 41 42	Enter the amount from line 7 of your 2007 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2007 Schedule D Tax Worksheet, or the amount from line 23 of the 2007 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2007 Schedule D (Form 1041), enter -0 Form 1040NR filers, see instructions Subtract line 40 from line 39. If zero or less, enter -0- Enter the smaller of line 32 or line 33	40 41 42			
43	Enter the smaller of line 41 or line 42	43			
44	Multiply line 43 by 5% (.05)	•	44		
45	Subtract line 43 from line 42	45			
46	Multiply line 45 by 15% (.15)		46		
	If line 34 is zero or blank, skip lines 47 and 48 and go to line 49. C				
47	Subtract line 42 from line 36	47			
48	Multiply line 47 by 25% (.25)		48		
49	Add lines 38, 44, 46, and 48		49		
50	If line 32 is \$175,000 or less (\$87,500 or less if married filing separate 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtrac married filing separately for 2007) from the result. Form 1040NR filers,	t \$3,500 (\$1,750 if	50		
F.4					
51	Enter the smaller of line 49 or line 50 here and on line 11. If you filed for 2007, do not enter this amount on line 11. Instead, enter it on line page 2 of the instructions	4 of the worksheet on	51		
* The	2007 Qualified Dividends and Capital Cain Tay Workshoot is an page 25 of the 2007 Ind	tructions for Form 1040 The 200	7 Cahadi	Ilo D Toy Markabast	io on

page D-10 of the 2007 Instructions for Schedule D (Form 1040) (page 43 of the 2007 Instructions for Form 1041).

Form 8801 (2008) (Rev. 2-2009)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Page 4 Part IV **Tentative Refundable Credit** 52 52 Enter the amount from line 22 Enter the total of lines 18 and 20 from your 2006 Form 8801. 53 53 497,478 Enter the total of lines 18 and 20 from your 2007 Form 8801. 480,899 Enter the total of lines 18 and 20 from your 2008 Form 8801. 477,340 55 If zero or less, enter -0-56 1,455,717 56 Long-term unused minimum tax credit. Subtract line 56 from line 52 (If zero or less, enter -0-57 5,346,402 here and on line 61 and go to line 62) 57 58 58 1,022,855 59 59 Enter the amount from your 2007 Form 8801, line 55 60 60 Enter the **smaller** of line 57 or line 60 61 61 Enter the amount from line 23 62 Add lines 61 and 62. Enter the result here and on line 29 63

Form **8801** (2008) (Rev. 2-2009)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Additional Child Tax Credit



Department of the Treasury Internal Revenue Service (99)

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

OND 140: 10 10 007 1
2008
Attachment Sequence No. 47

					Your social security number		
		Total Forms Filed = 18,269,024					
Pai	rt I All File	ers					
1	Enter the amount	t from line 1 of your Child Tax Credit Worksheet on page 43 of	the For	m 1040 instructions.			
		Form 1040A instructions, or page 19 of the Form 1040NR ins					
		mount from line 8 of the worksheet on page 4 of the publicat			1	34,822,083	
					1	0.000.000	
2	Enter the amoun	t from Form 1040, line 52, Form 1040A, line 33, or Form 10)40NR,	line 47	2	6,609,208	
					3	20 212 074	
3		from line 1. If zero, stop ; you cannot take this credit			3	28,212,874	
4a		(see instructions on back). If your main home was in a					
		ster area when the disaster occurred, and you are electing to arned income, check here	4a	465,726,928			
	_	—		403,720,920	\dashv		
D		hat pay (see instructions on 4b 3,997,195					
5		n line 4a more than \$8,500?					
3		line 5 blank and enter -0- on line 6.					
		et \$8,500 from the amount on line 4a. Enter the result	5	309,530,632			
6		ount on line 5 by 15% (.15) and enter the result			6	46,430,077	
		ave three or more qualifying children?					
	•	6 is zero, stop; you cannot take this credit. Otherwise, sk	cip Par	t II and enter the			
	smalle	er of line 3 or line 6 on line 13.	•				
		6 is equal to or more than line 3, skip Part II and enter the	e amou	nt from line 3 on			
		3. Otherwise, go to line 7.					
Pai	t Gertail	n Filers Who Have Three or More Qualifying Ch	ıllarer	1			
7	Withheld social	security and Medicare taxes from Form(s) W-2, boxes 4 and					
		ng jointly, include your spouse's amounts with yours. If you	_	2 601 120			
	worked for a rai	lroad, see instructions on back	7	2,601,138	-		
8	1040 filers:	Enter the total of the amounts from Form 1040, lines					
		27 and 58, plus any taxes that you identified using code	8	386,425			
	10404 691	"UT" and entered on the dotted line next to line 61.	0	300,423	\dashv		
	1040A filers: 1040NR filers:	Enter -0					
	1040NK Illers:	Enter the total of the amounts from Form 1040NR, line 53, plus any taxes that you identified using code "UT"					
		and entered on the dotted line next to line 57.					
9	Add lines 7 and		9	2,987,563			
10	1040 filers:	Enter the total of the amounts from Form 1040, lines					
10	1040 111013.	64a and 65.					
	1040A filers:	Enter the total of the amount from Form 1040A, line					
		40a, plus any excess social security and tier 1 RRTA	10	4,069,144			
		taxes withheld that you entered to the left of line 43					
		(see instructions on back).					
	1040NR filers:	Enter the amount from Form 1040NR, line 60.					
		•					
11	Subtract line 10	from line 9. If zero or less, enter -0			11	1,508,476	
					4.0	2.460.207	
12		of line 6 or line 11			12	3,460,367	
Pa		onal Child Tax Credit					
					13	20,426,787	
13	inis is your a	dditional child tax credit				ter this amount on	
				11040		rm 1040, line 66,	·
				1040A		rm 1040A, line 41,	
				1040NH	▼ · · · ·	rm 1040NR, line 61	

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

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

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99)

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

Name(s) shown on your return

Total Forms Filed = 230,111

Your social security number

Α	your child could take on his or her own return. For details, see Tax Child's name (first, initial, and last)				ld's social security n	numher
^	Onited 5 Harrie (mot, mittal, and tast)			5 0111		idilibei
				-		
С	If more than one Form 8814 is attached, check here				<u> ▶</u>	
Pai	t I Child's Interest and Dividends To Report on Your R	etur	n			
1a	Enter your child's taxable interest. If this amount is different from t child's Forms 1099-INT and 1099-OID, see the instructions		nounts shown on the	1a	124,504	
b	Enter your child's tax-exempt interest. Do not include this amount on line 1a	1b	5,136			
2a	Enter your child's ordinary dividends, including any Alaska Permane child received any ordinary dividends as a nominee, see the instruc			2a	359,080	
b	Enter your child's qualified dividends included on line 2a. See the instructions	2b	69,407			
3	Enter your child's capital gain distributions. If your child received an as a nominee, see the instructions			3	42,261	
4	Add lines 1a, 2a, and 3. If the total is \$1,800 or less, skip lines 5 thr. If the total is \$9,000 or more, do not file this form. Your child must to report the income.	file l	nis or her own return	4	525,845	
5	Base amount			5	1,800	00
6	Subtract line 5 from line 4			6	191,324	
	If both lines 2b and 3 are zero or blank, skip lines 7 through 10, go to line 12. Otherwise, go to line 7.	ente	r -0- on line 11, and			
7	Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places)	7				
8	Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places)	8				
9	Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return	9	16,157			
10	Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return	10	10,717			
11	Add lines 9 and 10	٠.		11	26,874	
12	Subtract line 11 from line 6. Include this amount in the total on Fo 1040NR, line 21. In the space next to line 21, enter "Form 8814" an					
	checked the box on line C above, see the instructions. Go to line 1	3 be	low	12	171,785	
Par	Tax on the First \$1,800 of Child's Interest and Divid	lend	s			
13	Amount not taxed			13	900	00
14	Subtract line 13 from line 4. If the result is zero or less, enter -0			14	152,696	
15	Tax. Is the amount on line 14 less than \$900?)			
	No. Enter \$90 here and see the Note below. Yes. Multiply line 14 by 10% (.10). Enter the result here and see the		} · ·	15	15,271	

Cat. No. 10750J

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Like-Kind Exchanges

Department of the Treasury Internal Revenue Service

(and section 1043 conflict-of-interest sales)

► Attach to your tax return.

OMB No. 1545-1190 Attachment Sequence No. 109

Identifying number

191

Name(s) shown on tax return Total Forms Filed = 128,114

Pa	rt I Information on the Like-Kind Exchange								
1	Note: If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country. 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, y	 /ear)	3 MM/DD/YYYY						
4	Date you actually transferred your property to other party (month, day,	year)	4 MM/DD/YYYY						
5	5 MM/DD/YYYY								
6	Date you actually received the like-kind property from other party (month,	day, year). See instructions	6 MM/DD/YYYY						
7	Was the exchange of the property given up or received made with a (such as through an intermediary)? See instructions. If "Yes," complete								
Pai	rt 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 exchange), did the related party sell or dispose of any part of the like intermediary) in the exchange or transfer property into the exchange, intermediary), that became your replacement property?	e-kind property received for directly or indirectly (such	rom you (or an as through an						
10	During this tax year (and before the date that is 2 years after the last exchange), did you sell or dispose of any part of the like-kind property								
	If both lines 9 and 10 are "No" and this is the year of the exchange, go the year of the exchange, stop here. If either line 9 or line 10 is "Yes, deferred gain or (loss) from line 24 unless one of the exceptions on lines.	," complete Part III and re							
11	If one of the exceptions below applies to the disposition, check the ap	plicable box:							
а	The disposition was after the death of either of the related parties.								
b	☐ The disposition was an involuntary conversion, and the threat of co	onversion occurred after the	ne exchange.						
С	You can establish to the satisfaction of the IRS that neither the exprincipal purposes. If this box is checked, attach an explanation (s		n had tax avoidance as one of its						

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Page 2

Form **8824** (2008)

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

Your social security number

Pa	Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Rec	eive	d	
	Caution: If you transferred and received (a) more than one group of like-kind properties or (b) cash or other	r (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, g	o to li	ne 15.	ı
	Fair market value (FMV) of other property given up			
13	rejusted basis of outer property given up 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			
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	258,894	
	Caution: If the property given up was used previously or partly as a home, see Property used as	17	,	
	home 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	2,306,575	
16	FMV of like-kind property you received	16	29,028,074	
17	Add lines 15 and 16	17	31,334,649	
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any	40	18,042,882	
19	exchange expenses not used on line 15 (see instructions)	18 19	13,291,768	
20	Enter the smaller of line 15 or line 19, but not less than zero	20	1,903,694	
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	21	52,555	
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	1,853,281	
23	Recognized gain. Add lines 21 and 22	23	1,905,836	
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	24	11,385,931	
25 Pa	rt IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales	25	17,642,143	<u> </u>
	Note: This part is to be used only by officers or employees of the executive branch of the Federal G	overn	ment or iudicial of	ficers
	of the Federal Government (including certain spouses, minor or dependent children, and trustees a			
	for reporting nonrecognition of gain under section 1043 on the sale of property to comply			
	requirements. This part can be used only if the cost of the replacement property is more than the ba	SIS OT	tne aivestea prop	erty.
00				
26	Enter the number from the upper right corner of your certificate of divestiture. (Do not attach a copy of your certificate. Keep the certificate with your records.)		_	
27	Description of divested property ►			_
28	Description of replacement property ►			
20				
29	Data diverted preparty was cald (month, day, year)	20	MM/DD/YY	~~~
30	Date divested property was sold (month, day, year)	29	MM/DD/YY	~~~ ~~~ ~~~
		29	MM/DD/YY	YY
31		29	MM/DD/YY	~~~ ~~~
		29	MM/DD/YY	
	Sales price of divested property (see instructions)		MM/DD/YY	YY
32	Sales price of divested property (see instructions)	29	MM/DD/YY	YY
32 33	Sales price of divested property (see instructions)		MM/DD/YY	YY
	Sales price of divested property (see instructions)		MM/DD/YY	~~~ ~~~
33	Sales price of divested property (see instructions)	32	MM/DD/YY	YY
	Sales price of divested property (see instructions)		MM/DD/YY	YY
33	Sales price of divested property (see instructions)	32	MM/DD/YY	YY
33 34 35	Sales price of divested property (see instructions)	32 34 35	MM/DD/YY	YY
33 34 35	Sales price of divested property (see instructions)	32	MM/DD/YY	YYY
33 34 35 36	Sales price of divested property (see instructions)	32 34 35 36	MM/DD/YY	YYY
33 34 35	Sales price of divested property (see instructions)	32 34 35	MM/DD/YY	YY

8829

Department of the Treasury

Internal Revenue Service Name(s) of proprietor(s)

Part I

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AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Expenses for Business Use of Your Home

OMB No. 1545-0074 Attachmen³

▶ File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year. Sequence No. 66 See separate instructions. Your social security number Total Forms Filed = Not Available Part of Your Home Used for Business Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory 1 2 3 % For daycare facilities not used exclusively for business, go to line 4. All others go to line 7. 4 Multiply days used for daycare during year by hours used per day 5 Total hours available for use during the year (366 days \times 24 hours) (see instructions) Divide line 4 by line 5. Enter the result as a decimal amount . . . Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3 7 % **Figure Your Allowable Deduction** Enter the amount from Schedule C, line 29, plus any net gain or (loss) derived from the business use of your home and shown on Schedule D or Form 4797. If more than one place of business, see instructions . . . 8 See instructions for columns (a) and (b) before (a) Direct expenses (b) Indirect expenses completing lines 9-21. 9 Casualty losses (see instructions) 10 Deductible mortgage interest (see instructions) 11 Real estate taxes (see instructions) 12 Add lines 9, 10, and 11. 13 Multiply line 12, column (b) by line 7 14 Add line 12, column (a) and line 13. 15 Subtract line 14 from line 8. If zero or less, enter -0-16 Excess mortgage interest (see instructions) . . 17 18 19 Repairs and maintenance 20 21 Other expenses (see instructions) 22 Add lines 16 through 21 Multiply line 22, column (b) by line 7 Carryover of operating expenses from 2007 Form 8829, line 42 . . . 25 Add line 22 column (a), line 23, and line 24 26 Allowable operating expenses. Enter the **smaller** of line 15 or line 25 27 Limit on excess casualty losses and depreciation. Subtract line 26 from line 15.

29	Depreciation of your home from line 41 below			
30	Carryover of excess casualty losses and depreciation from 2007 Form 8829, line 43			
31	Add lines 28 through 30	31		
32	Allowable excess casualty losses and depreciation. Enter the smaller of line 27 or line 31	32		
33	Add lines 14, 26, and 32	33		
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to Form 4684, Section B	34	69,174	
35	Allowable expenses for business use of your home. Subtract line 34 from line 33. Enter here			
	and on Schedule C, line 30. If your home was used for more than one business, see instructions ▶	35		
Pai	t III Depreciation of Your Home			
36	Enter the smaller of your home's adjusted basis or its fair market value (see instructions)	36		
37	Value of land included on line 36	37		
38	Basis of building. Subtract line 37 from line 36	38		
39	Business basis of building. Multiply line 38 by line 7	39		
40	Depreciation percentage (see instructions)	40		%
41	Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above	41		
Pa	rt IV Carryover of Unallowed Expenses to 2009			
42	Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0	42		
43	Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	1,385,699	
For	Paperwork Reduction Act Notice, see page 4 of separate instructions. Cat. No. 13232M		Form 8829	(2008)

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AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Qualified Adoption Expenses

► Attach to Form 1040 or 1040NR.

OMB No. 1545-0074 Sequence No. 38

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

Ivairie	Total For	ms Fil	ed = 102,905					loui		Jei
	Before you beg									
Par	Information About Your Eligible instructions for details, including v						ete this	part	. See page 2	of the
1				(Check	if child was-				
•	(a) Child's name		(b) Child's year of birth	(c) born be 1991 a	nd	(d) a child with special	(e) a foreign		(f) Child's identifying number	
Chilo	First Last			disabl	ea	needs	child			
1										
Child 2										
Cau	tion. If the child was a foreign child, see Sp	ecial ı	rules in the ins	truction	s for	line 1, colu	umn (e),	that b	pegin on page 2,	before
	complete Part II or Part III. If you received e	mploy	er-provided a	doption	ber	nefits, comp	olete Pa	rt III o	n the back next.	
Par	t II Adoption Credit	T			_					
			Child	1		Child 2	2			
2	Maximum adoption credit per child	2	\$11,65	50 00)	\$11,65	00 00	1		
3	Did you file Form 8839 for a prior year									
	for the same child?									
	No. Enter -0									
	Yes. See page 3 of the instructions for the amount to enter.	3						+		
4	Subtract line 3 from line 2	4								
5	Qualified adoption expenses (see page 3 of the instructions)	5	652,898			131,159				
	Caution. Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2008.									
6	Enter the smaller of line 4 or line 5	6								
7	Add the amounts on line 6. If zero, skip line	es 8 th	rough 11 and	enter -0	- on	line 12 .		7	511,820	
8	Modified adjusted gross income (see page 3	of the	instructions) .	. 8				-		
9	Is line 8 more than \$174,730?									
	No. Skip lines 9 and 10, and enter -0-			9						
10					act.	throo place	c)			
10	Divide line 9 by \$40,000. Enter the result a Do not enter more than 1.000				asi	inee place	5).	10	\times .	
11	Multiply line 7 by line 10							11		
12	Subtract line 11 from line 7							12	485,129	
13	Credit carryforward from prior years (line '	23 of	Vour Cradit C	arryfory	ard	Workshoo	t on			

1040NR, lines 44 through 46; line 12 of the Line 11 Worksheet in Pub. 972 (see page 3 of the instructions); and Form 8396, line 11.

1040NR filers: Enter the total of any amounts from Form

page 5 of the 2007 Form 8839 instructions)

Add lines 12 and 13

1040 filers:

14

Subtract line 16 from line 15 . .

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

Form 1040, lines 47 through 51; line 12 of the Line 11 Worksheet in Pub. 972 (see page 3 of the instructions); and Form 8396, line 11.

Enter the total of any amounts from

Adoption credit. Enter the smaller of line 14 or line 17 here and include on Form 1040, line 53, or Form 1040NR, line 48. Check box b on that line. If line 17 is smaller than line 14, you may have a credit carryforward (see page 5 of the instructions)

Form	8839	(2008)
-corrri	0000	1/000

353,493

730,594

1,215,723

13 14

17

18

16

Part III Employer-Provided Adoption Benefits

			Child 1		Child 2				
		10	\$11,650	00	\$11,650	00			
19	Maximum exclusion per child	. 19	Ψ11,030	00	ψ11,030	00			
20	Did you receive employer-provided adoption benefits for a prior year for the same child? No. Enter -0								
	Yes. See page 6 of the instructions for the amount to enter.	20							
21	Subtract line 20 from line 19	. 21							
22	Employer-provided adoption benefits you received in 2008. This amount should be shown in box 12 of your 2008 Form(s) W-2 with code T	_ 22							
23	Add the amounts on line 22						23	36,455	
24	Enter the smaller of line 21 or line 22. But if the child was a child with special needs and the adoption became final in 2008, enter the amount from line 21								
25	Add the amounts on line 24. If zero, skip enter -0- on line 30, and go to line 31.		6 through 29,	25					
26	Modified adjusted gross income (from the worksheet on page 6 of the instructions)								
27	Is line 26 more than \$174,730?								
	No. Skip lines 27 and 28, and enter -0- on line 29. Yes. Subtract \$174,730 from line 26								
28	Divide line 27 by \$40,000. Enter the result			28	× .				
	to at least three places). Do not enter mo	ore thai	n 1.000	20	// -				
29	Multiply line 25 by line 28			29					
30	Excluded benefits. Subtract line 29 from	line 2	5				30	30,800	
31	Taxable benefits. Is line 30 more than li	ne 23?							
	No. Subtract line 30 from line 23. Als line 7 of Form 1040 or line 8	orm 1	040NR. On the do						
	☐ Yes. Subtract line 23 from line 30. Er			ive nu	mber. Reduce		31	5,655	
	the total you would enter on lin by the amount on Form 8839, lir or line 8 of Form 1040NR. Ente line.	e 7 of e 31. E	Form 1040 or line Enter the result on	8 of line 7	Form 1040NR of Form 1040				

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



- You paid adoption expenses in 2007, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2007.
- The total adoption expenses you paid in 2008 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2008 or earlier.
- You adopted a child with special needs and the adoption became final in 2008.

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS) Empowerment Zone and Renewal Community Employment Credit

Department of the Treasury Internal Revenue Service

8844

► Attach to your tax return.

OMB No. 1545-1444 Attachment Sequence No. 99

Name	(s) shown on return	Identifyir	ng number	
	Total Forms Filed = 39,325			
1 a	Enter the total qualified wages paid or incurred during calendar year 2008 only (see instructions) Qualified empowerment zone wages	1a	9,321	
b	Qualified renewal community wages	1b	5,474	
2	Add lines 1a and 1b. See instructions for the adjustment you must make to salaries and wages .	. 2		
3	Employment zone and renewable community employment credit from partnerships, S corporations cooperatives, estates, and trusts	, 		
4	Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 5	. 4		
5	Empowerment zone and renewal community employment credit included on line 4 from passive activities (see instructions)			
6	Subtract line 5 from line 4	6		
7	Passive activity credit allowed for 2008 (see instructions)	. 7	8,190	
8	Carryforward of empowerment zone and renewal community employment credit to 2008	. 8	114,095	
9	Carryback of empowerment zone and renewal community employment credit from 2009 (see instructions)	9		
10	Add lines 6 through 9. Cooperatives, estates, and trusts, go to line 11. All others, report this amoun on Form 3800, line 24	t . <u>10</u>	269,365	
11	Amount allocated to the patrons of the cooperative or the beneficiaries of the estate or trust (see instructions)	4.4		
12	Cooperatives, estates, and trusts. Subtract line 11 from line 10. Report this amount on Form 3800 line 24	,		
For	Paperwork Reduction Act Notice, see instructions. Cat. No. 16145S		Form 8844	(2008)

Form **8846**

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS) Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips

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

Attach to your tax return.

OMB No. 1545-1414

Attachment Sequence No. **98**

Identifying number

Total Forms Filed = 83,829

Note. Claim this credit **only** for social security and Medicare taxes paid by a food or beverage establishment where tipping is customary for providing food or beverages. See the instructions for line 1.

4	Tipe received by employees for convices on which you paid or incurred employer again acquirity			
٠,	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	1	352,231	
	and medicale taxes during the tax year (see instructions)			
2	Tips not subject to the credit provisions (see instructions)	2	40,659	
_	The flot subject to the ordate provisions (see mandonolis)			
3	Creditable tips. Subtract line 2 from line 1	3	311,573	
4	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips)			
•	exceeded \$102,000, see instructions and check here	4	23,832	
5	Credit for employer social security and Medicare taxes paid on certain employee tips from			
	partnerships and S corporations	5	448,261	
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K; all			
	others, go to line 7	6	472,093	
7	Credit for employer social security and Medicare taxes paid on certain employee tips included			
	on line 6 from passive activities (see instructions)	7	62,990	
8	Subtract line 7 from line 6	8	409,103	
9	Credit for employer social security and Medicare taxes paid on certain employee tips allowed			
	for 2008 from passive activities (see instructions)	9	36,790	
10	Carryforward of the credit for employer social security and Medicare taxes paid on certain			
	employee tips that originated in a tax year that began after 2006 (see instructions)	10	102,642	
11	Carryback of the credit for employer social security and Medicare taxes paid on certain employee			
	tips from 2009 (see instructions)	11		
12	Add lines 8 through 11. Report this amount on Form 3800, line 29f	12	548,534	

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

Certain food and beverage establishments (see *Who Should File* below) use Form 8846 to claim a credit for social security and Medicare taxes paid or incurred by the employer on certain employees' tips. The credit is part of the general business credit.

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

Who Should File

File Form 8846 if you meet both of the following conditions.

1. You had employees who received tips from customers for providing, delivering, or serving food or beverages for consumption if tipping of employees for delivering or serving food or beverages is customary.

2. During the tax year, you paid or incurred employer social security and Medicare taxes on those tips.

How the Credit Is Figured

Generally, the credit equals the amount of employer social security and Medicare taxes paid or incurred by the employer on tips received by the employee. However, the amount of tips for any month that are used to figure the credit must be reduced by the amount by which the wages that would have been payable during that month at \$5.15 an hour exceed the wages (excluding tips) paid by the employer during that month.

For example, an employee worked 100 hours and received \$450 in tips for October 2008. The worker received \$375 in wages (excluding tips) at the rate of \$3.75 an hour. If the employee had been paid \$5.15 an hour, the employee would have received wages, excluding tips, of \$515. For credit purposes, the \$450 in tips is reduced by \$140 (the difference between \$515 and \$375), and only \$310 of the employee's tips for October 2008 is taken into account.

Specific Instructions

Figure the current year credit from your trade or business on lines 1 through 4.

Line 1

Enter the tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year.

Include tips received from customers for providing, delivering, or serving food or beverages for consumption if tipping of employees for delivering or serving food or beverages is customary.

Line 2

If you pay each tipped employee wages (excluding tips) equal to or more than \$5.15 an hour enter zero on line 2.

Figure the amount of tips included on line 1 that are not creditable for each employee on a monthly basis. This is the total amount that would be payable to the employee at \$5.15 an hour reduced by the wages (excluding tips) actually paid to the employee during the month. Enter on line 2 the total amounts figured for all employees.

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS) Archer MSAs and **Long-Term Care Insurance Contracts**

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

► See separate instructions.

OMB No. 1545-0074 Attachment Sequence No. **39**

INAITIE	Total Forms Filed = 102,384 Total Forms Filed = 102,384 Total Forms Filed = 102,384			
Sec	tion A. Archer MSAs. If you have only a Medicare Advantage MSA, skip Section A and comple	ete Sect	tion B.	
Par	General Information. See page 2 of the instructions.			
			Yes	s No
1a	Did you or your employer make contributions to your Archer MSA for 2008?		. 1a	
			. 1b	
	, , , , , , , , , , , , , , , , , , , ,	Family	. 0-	
2a	If married, did your spouse or spouse's employer make contributions to your spouse's Archer MSA f If "Yes," was your spouse uninsured when the MSA was established (see page 2 of the instructions)	or 2008'	? 2a . 2b	
		Family	. 20	
Par			ompleting this	s part
	If you are filing jointly and both you and your spouse have high deductible h coverage, complete a separate Part II for each spouse.			
3	Total employer contributions to your Archer MSA(s) for 2008 3			\top
4	Archer MSA contributions you made for 2008, including direct deposits of economic stimulus			
7	payments and those made from January 1, 2009, through April 15, 2009, that were for 2008. Do			
	not include rollovers (see page 3 of the instructions)	4	30,037	
5	Limitation from the worksheet on page 3 of the instructions	5	35,709	
6	Compensation (see page 3 of the instructions) from the employer maintaining the high deductible			
	health plan. (If self-employed, enter your earned income from the trade or business under which		040.074	
_	the high deductible health plan was established.)	6	916,274	+
7	Archer MSA deduction. Enter the smallest of line 4, 5, or 6 here. Also include this amount on Form 1040, line 36, or Form 1040NR, line 34. On the dotted line next to Form 1040, line 36, or			
	Form 1040NR, line 34, enter "MSA" and the amount.	7	16,796	
	Caution: If line 4 is more than line 7, you may have to pay an additional tax (see page 4 of the instru	ctions).	,	
Par	t III Archer MSA Distributions			
8a	Total distributions you and your spouse received in 2008 from all Archer MSAs (see page 4 of the instructions)	8a	91,877	
b	Distributions included on line 8a that you rolled over to another Archer MSA or a health savings account. Also include any portion of a direct deposit of an economic stimulus payment and excess contributions (and the earnings on those excess contributions) included on line 8a that		004	
	were withdrawn by the due date of your return (see page 4 of the instructions)	8b 8c	661 91,864	_
	Subtract line 8b from line 8a	9	84,476	
9			01,110	
10	Taxable Archer MSA distributions. Subtract line 9 from line 8c. If zero or less, enter -0 Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "MSA" and the amount	10	12,035	
11a	If any of the distributions included on line 10 meet any of the Exceptions to the Additional 15% Tax (see page 5 of the instructions), check here			
b	Additional 15% tax (see page 4 of the instructions). Enter 15% (.15) of the distributions included on line 10 that are subject to the additional 15% tax. Also include this amount in the total on Form 1040, line 61, or Form 1040NR, line 57. On the dotted line next to Form 1040, line 61, or			
	Form 1040NR, line 57, enter "MSA" and the amount	11b	1,268	
Sec	tion B. Medicare Advantage MSA Distributions. If you are filing jointly and both you distributions in 2008 from a Medicare Advantage MSA, complete a separate S (see page 5 of the instructions).			
12	Total distributions you received in 2008 from all Medicare Advantage MSAs (see page 5 of the instructions)	12	6,142	
13	Unreimbursed qualified medical expenses (see page 6 of the instructions)	13	6,432	
14	Taxable Medicare Advantage MSA distributions. Subtract line 13 from line 12. If zero or less,			
	enter -0 Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21.		2.000	
	On the dotted line next to line 21, enter "Med MSA" and the amount	14	2,086	
	If any of the distributions included on line 14 meet any of the Exceptions to the Additional 50% Tax (see page 6 of the instructions), check here			
	Form 1040NR, line 57, enter "Med MSA" and the amount	15b	1,044	

orm 8853 (2008) AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS) Attachment Sequence No. 39

Name of policyholder (as shown on Form 1040)

Social security number of policyholder ▶

Sec	tion C. Long-Term Care (LTC) Insurance Contracts. See Fi the instructions before completing this section.	ling F	Requirements	for Secti	on C on pag	e 6 of
	If more than one Section C is attached, check here					.▶ □
16a	Name of insured ▶ b Soc	ial sec	curity number of	insured >		
17	In 2008, did anyone other than you receive payments on a per diem or c LTC insurance contract covering the insured or receive accelerated d policy covering the insured?	eath b	enefits under a l			□ No
18	Was the insured a terminally ill individual?				. 🗌 Yes	□ No
	Note: If "Yes" and the only payments you received in 2008 were accel to you because the insured was terminally ill, skip lines 19 through 27				aid	
19	Gross LTC payments received on a per diem or other periodic basis. Ent from box 1 of all Forms 1099-LTC you received with respect to the in diem" box in box 3 is checked	nsured	on which the "F	Per	1,271,629	
	Caution: Do not use lines 20 through 28 to figure the taxable amount LTC insurance contract that is not a qualified LTC insurance contract are not excludable from your income (for example, if the benefits are not or sickness through accident or health insurance), report the amount on Form 1040, line 21.	t. Inst t paid	ead, if the benet for personal injur	fits ies		
20	Enter the part of the amount on line 19 that is from qualified LTC insi	urance	contracts	20	989,687	
21	Accelerated death benefits received on a per diem or other periodic amounts you received because the insured was terminally ill (see pag	oasis.	Do not include a		4,295	
22	Add lines 20 and 21			. 22	993,982	
23	Note: If you checked "Yes" on line 17 above, see Multiple Payees on page 7 of the instructions before completing lines 23 through 27. Multiply \$270 by the number of days in the LTC period	23	3,223,438			
24	Costs incurred for qualified LTC services provided for the insured during the LTC period (see page 7 of the instructions)	24	1,633,719			
25	Enter the larger of line 23 or line 24	25	3,598,964			
26	Reimbursements for qualified LTC services provided for the insured during the LTC period	26	624,216			
	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	3,082,101	
28	Taxable payments. Subtract line 27 from line 22. If zero or less, er amount in the total on Form 1040, line 21. On the dotted line next to the amount	line 2	1, enter "LTC" a	his nd . 28	27,984	
					Form 885	3 (2008)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Education Credits (Hope and Lifetime Learning Credits)

Department of the Treasury Internal Revenue Service (99) ▶ See instructions to find out if you are eligible to take the credits. ► Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074 Attachment Sequence No. 50

Name(s) shown on return

To

	Tour Socia	i security no	iiiibei
otal Forms Flled = 7,811,855			

Caution: • You cannot take the Hope credit and the lifetime learning credit for the same student in the same year. You cannot take both an education credit and the tuition and fees deduction (see Form 8917) for the same **student** for the same year. Hope Credit. Caution: You cannot take the Hope credit for more than 2 tax years for the same student. Part I (a) Student's name (c) Qualified (b) Student's (d) Enter the expenses (see (as shown on page 1 social security smaller of the (e) Add (f) Enter one-half instructions). Do of your tax return) number (as amount in column (c) and of the amount in **not** enter more First name shown on page 1 column (c) or column (d) column (e) than \$2,400* for \$1,200** of your tax return) Last name each student. 4,500,977 5,628,523 Student # 1 Student #2 232,153 185.717 Student #3 13.882 11,412 2,433 1,825 Student # 4 *For each student who attended an eligible educational institution in a Midwestern disaster area, do not enter more than **For each student who attended an eligible educational institution in a Midwestern disaster area, enter the smaller of the amount in column (c) or \$2,400. Tentative Hope credit. Add the amounts on line 1, column (f). If you are taking the lifetime learning 4,703,526 Part II **Lifetime Learning Credit** (a) Student's name (as shown on page 1 of your tax return) (b) Student's social security (c) Qualified 3 number (as shown on page expenses (see 1 of your tax return) instructions) First name Last name Student # 1 27,413,097 Student #2 721,930 Student #3 11,625 St # 4 = 28,146,652 0 4 Add the amounts on line 3, column (c), and enter the total. 21,748,671 5a Enter the smaller of line 4 or \$10,000 b For students who attended an eligible educational institution in a Midwestern disaster area, enter 851,818 5b the smaller of \$10,000 or their qualified expenses included on line 4 (see special rules on page 3) 20,800,157 5с 340,727 6a 4,160,052 **b** Multiply line 5c by 20% (.20) . . 6b 4,520,117 c Tentative lifetime learning credit. Add lines 6a and 6b and go to Part III Part III Allowable Education Credits 9,223,643 Tentative education credits. Add lines 2 and 6c Enter: \$116,000 if married filing jointly; \$58,000 if single, head of household, 679,438,294 8 391,316,107 9 Enter the amount from Form 1040, line 38,* or Form 1040A, line 22 Subtract line 9 from line 8. If zero or less, stop; you cannot take any 10 302,136,880 education credits Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, 116,467,164 or qualifying widow(er) If line 10 is equal to or more than line 11, enter the amount from line 7 on line 13 and go to 75,430,900 line 14. If line 10 is less than line 11, divide line 10 by line 11. Enter the result as a decimal 12 × . 8,824,020 13 **13** Multiply line 7 by line 12 27,697,138 14 Enter the amount from Form 1040, line 46, or Form 1040A, line 28 327,117 Enter the total, if any, of your credits from Form 1040, lines 47 through 49, or Form 1040A, lines 29 and 30 15 16 27,370,022 Subtract line 15 from line 14. If zero or less, **stop**; you cannot take any education credits . Education credits. Enter the smaller of line 13 or line 16 here and on Form 1040, line 50, or Form 7,632,594 17

* 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.

8864

Department of the Treasury

Internal Revenue Service

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Biodiesel and Renewable Diesel Fuels Credit

► Attach to your tax return.

OMB No. 1545-1924

Name(s) shown on return

Total Forms Filed = 8,721

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 8 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) Number of Gallons Sold or Used	(b) Rate		(c) Column (a) x Colur	mn (b)
1	Biodiesel (other than agri-biodiesel) produced, or sold or used, before 2009	1		\$.5	0	1,264	
2	Biodiesel (other than agri-biodiesel) produced, and sold or used, after 2008	2		\$1.0	0	0	
3	Agri-biodiesel	3		\$1.0	0	525	
4	Renewable diesel	4		\$1.0	0	*	
5	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture produced, or sold or used, before 2009	5		\$.5	0	125	
6	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture produced, and sold or used, after 2008 6 \$1.00					0	
7	Agri-biodiesel included in a biodiesel mixture	7		\$1.0	0	0	
8	Renewable diesel included in a renewable diesel mixture	8		\$1.0	0	0	
9	Qualified agri-biodiesel production	9		\$.10	0	290	
10	Add lines 1 through 9. Include this amount in your income for	2008 (see instructions)		10	2,237	
11						17,480	
12	Add lines 10 and 11. Cooperatives, estates, and trusts, go to li S corporations, report this amount on Schedule K; all others, re line 11		12	19,716			
13	Amount allocated to patrons of the cooperative or benefic instructions)	•	13				
14	Cooperatives, estates, and trusts. Subtract line 13 from line 12. line 1I		14				

General Instructions

Section references are to the Internal Revenue Code.

What's New

- 1. For credits claimed on returns filed after May 14, 2008, biodiesel and renewable diesel do not include fuel produced outside the United States or a U.S. possession for use as a fuel outside the United States or a U.S. possession.
- 2. For fuel produced, and sold or used, after October 3, 2008, renewable diesel does not include any fuel derived from co-processing biomass with feedstock that is not biomass.
- 3. For fuel produced after 2008, biodiesel and renewable diesel do not include any liquid eligible for the alcohol and cellulosic biofuel fuels credit (Form 6478).
 - 4. For fuel produced, and sold or used, after 2008:
- a. The credit rate for the biodiesel and biodiesel mixture credits increases to \$1.00 per gallon.
- b. Camelina is added to the list of virgin oils from which agri-biodiesel is derived.

- c. The definition of renewable diesel changed (see Renewable Diesel).
- 5. Biodiesel produced, sold, or used after April 1, 2009, must meet the new ASTM D6751 cold soak filtration test (see Biodiesel).

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 through 8, you generally must attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller, to Form

Form **8880**

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Credit for Qualified Retirement Savings Contributions

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

► See instructions on back.

OMB No. 1545-0074

2008

Attachment
Sequence No. 54

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

Total Forms Filed = 6,392,910

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 \$26,500 (\$39,750 if head of household; \$53,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1991, (b) is claimed as a dependent on someone else's 2008 tax return, or (c) was a **student** (see instructions).

						(a) You			(b) Your spo	use
1	Traditional ar	nd Roth IRA co	ntributions for 2008. D	o not include rollover	1					
	contributions	s		1,646,462	_	-	658,376			
2	Elective deferrals to a 401(k) or other qualified employer plan, voluntary									
	employee contributions, and 501(c)(18)(D) plan contributions for 2008					7.033,291			1 657 224	
_	(see instructi				3	8,679,753		ł	1,657,234 2,315,610	
3	Add lines 1 a				-	0,079,733		ŀ	2,313,010	
4			ved after 2005 and I							
			your 2008 tax return e both spouses' amou							
			ception		4	241,925			155,382	
5			If zero or less, enter		5	8,483,274		Ī	2,226,138	
6			smaller of line 5 or \$		6	5,731,232			1,359,390	
7			6. If zero, stop ; you ca					7	7,090,622	
8				rm 1040A, line 22; or						
					8	187,532,639				
9	Enter the ap	plicable decim	nal amount shown bel	ow:						
			_				,			
	If line	If line 8 is— And your filing status is—								
		But not	Married Head of Single, Married filing							
	Over—	over-	filing jointly	household		eparately, or alifying widow(er)				
			Enter on line 9—		Qua	unying widow(er)	- 1			
		\$16,000	.5	.5		.5				
	\$16,000	\$17,250	.5	.5		.2		9	Χ.	
	\$17,250 \$24,000	\$24,000 \$25,875	.5 .5	.5 .2		.1 .1	-	9	Λ.	Т
	\$25,875	\$26,500	.5 .5	.2 .1		.1				
	\$26,500	\$32,000	.5	.1		.0				
	\$32,000	\$34,500	.2	.1		.0				
	\$34,500	\$39,750	.1	.1		.0				
	\$39,750	\$53,000	.1	.0		.0				
	\$53,000		.0	.0		.0				
		Note: /	f line 9 is zero, stop :	you cannot take this c	redit.					
10	Multiply line							10	1,209,976	
11	Enter the an	nount from Fo	rm 1040, line 46; For	m 1040A, line 28; or						
					11	9,188,475				
12	1040 filers: Enter the total of your credits from lines 47 through 50.									
	1040A filers:		tal of your credits from li	_						
			tal of your credits from lin		12	542,527			9 645 047	
13				cannot take this credi				13	8,645,947	
14				butions. Enter the sn				4.4	077 564	
13 here and on Form 1040, line 51; Form 1040A, line 32; or Form 1040NR, line 46								14	977,564	L

*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.

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Health Savings Accounts (HSAs)

Social security number of HSA beneficiary. If both spouses have

Department of the Treasury Internal Revenue Service

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

► Attach to Form 1040 or Form 1040NR.

See separate instructions.

2008
Attachment
Sequence No. 53

OMB No. 1545-0074

	Total Forms Filed = 2,028,412	ee page 2 of the instructions			
Bef	ore you begin: Complete Form 8853, Archer MSAs and Lor	ng-Term Care Insurance Cor	ntracts	s, if required.	
Par	HSA Contributions and Deduction. See page 3 of are filing jointly and both you and your spouse each each spouse.				
1	Check the box to indicate your coverage under a high-deductible 2008 (see page 4 of the instructions)	□ Se	elf-only 🗌 Fa	mily	
2	HSA contributions you made for 2008 (or those made on your to deposits of economic stimulus payments and those made from April 15, 2009, that were for 2008. Do not include employer conthrough a cafeteria plan, or rollovers (see page 4 of the instruct	2	2,416,274		
3	If you were under age 55 at the end of 2008, and on the first day of were, or were considered, an eligible individual with the same cove family coverage). All others, see page 4 of the instructions for the am	rage, enter \$2,900 (\$5,800 for	3	7,155,893	
4	Enter the amount you and your employer contributed to your Arch 8853, lines 3 and 4. If you or your spouse had family coverage under 2008, also include any amount contributed to your spouse's Arch	er an HDHP at any time during	4	22,403	
5	Subtract line 4 from line 3. If zero or less, enter -0		5	7,140,421	
6	Enter the amount from line 5. But if you and your spouse each I family coverage under an HDHP at any time during 2008, see the amount to enter		6	6,981,751	
7	If you were age 55 or older at the end of 2008, married, and yo coverage under an HDHP at any time during 2008, enter your accepage 5 of the instructions)	7	159,596		
8	Add lines 6 and 7		8	7,141,347	
9	Employer contributions made to your HSAs for 2008	9 2,198,608			
10	Qualified HSA funding distributions	10 69,458			
11	Add lines 9 and 10		11	2,268,057	
12	Subtract line 11 from line 8. If zero or less, enter -0		12	5,270,535	
13	HSA deduction. Enter the smaller of line 2 or line 12 here and or 1040NR, line 25		13	2,209,984	
	Caution: If line 2 is more than line 13, you may have to pay an ad instructions).	ditional tax (see page 5 of the			
Par	HSA Distributions. If you are filing jointly and both younglete a separate Part II for each spouse.	ou and your spouse each h			
14a	Total distributions you received in 2008 from all HSAs (see page	6 of the instructions)	14a	2,976,730	
b	Distributions included on line 14a that you rolled over to another I of a direct deposit of an economic stimulus payment and excess c on those excess contributions) included on line 14a that were with return (see page 6 of the instructions)	ontributions (and the earnings drawn by the due date of your	14b	51,776	
C	Subtract line 14b from line 14a		14c	2,924,954	
15	Unreimbursed qualified medical expenses (see page 6 of the insti		15	2,792,921	
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero of	•			
10	this amount in the total on Form 1040, line 21, or Form 1040NR, lite line 21, enter "HSA" and the amount	ne 21. On the dotted line next	16	159,787	
17a	If any of the distributions included on line 16 meet any of the Exc 10% Tax (see page 6 of the instructions), check here	eptions to the Additional			
b	Additional 10% tax (see page 6 of the instructions), Check here				

on line 16 that are subject to the additional 10% tax. Also include this amount in the total on Form 1040, line 61, or Form 1040NR, line 57. On the dotted line next to Form 1040, line 61, or

14,373

17b

Form 8889 (2008)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Part III

Income and Additional Tax for Failure To Maintain HDHP Coverage. See page 6 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 III for each spouse.

	· · · · · · · · · · · · · · · · · · ·			
18	Qualified HSA distribution	18	8,603	
19	Last-month rule	19	1,242	
20	Qualified HSA funding distribution	20	4,271	
21	Total income. Add lines 18, 19, and 20. Include this amount on Form 1040, line 21, or Form			
	1040NR, line 21. On the dotted line next to Form 1040, line 21, or Form 1040NR, line 21, enter "HSA" and the amount	21	14,116	
22	Additional tax. Multiply line 21 by 10% (.10). Include this amount in the total on Form 1040, line			
	61, or Form 1040NR, line 57. On the dotted line next to Form 1040, line 61, or Form 1040NR, line 57, enter "HDHP" and the amount	22	1,413	

Form **8889** (2008)

Page 2

OMB No. 1545-1984 AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS) **Domestic Production Activities Deduction**

Attachment Sequence No. **143**

Department of the Treasury Internal Revenue Service

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

Nan	ne(s) as shown on return	Identi	Identifying number			
	Total Forms Filed = 559,920					
1 2	Domestic production gross receipts (DPGR)	1	962,722,134			
3	simplified overall method, skip lines 2 and 3					
4	If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4					
5	Add lines 2 through 4	5	868,634,614			
6	Subtract line 5 from line 1	6	94,087,520			
7	Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)	7	57,817,161			
8	Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10 Amount allocated to beneficiaries of the estate or trust (see instructions)	8				
10	Qualified production activities income. Estates and trusts, subtract line 9 from line 8, all others, enter amount from line 8. If zero or less, enter -0- here, skip lines 11 through 19, and enter -0- on line 20	10	156,830,505			
11	Income limitation (see instructions): • Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction	11	317,092,528			
	All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions)					
12	Enter the smaller of line 10 or line 11. If zero or less, enter -0- here, skip lines 13 through 19, and enter -0- on line 20	12	114,583,259			
13	Enter 6% of line 12	13	6,871,165			
14	Form W-2 wages (see instructions)	14	145,092,100			
15	Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)	15	95,404,389			
16	Add lines 14 and 15. Estates and trusts, go to line 17, all others, skip line 17 and go to line 18	16				
17	Amount allocated to beneficiaries of the estate or trust (see instructions)	17				
18	Estates and trusts, subtract line 17 from line 16, all others, enter amount from line 16	18	240,496,489			
19	Form W-2 wage limitation. Enter 50% of line 18	19	120,248,351			
20	Enter the smaller of line 13 or line 19	20	6,589,116			
21	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6	21	407,504			
22	Expanded affiliated group allocation (see instructions)	22	477			
23	Domestic production activities deduction. Combine lines 20 through 22 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return	23	6,997,098			

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Alternative Motor Vehicle Credit

Attach to your tax return.

Attachment Sequence No. 152

Identifying number

Department of the Treasury Internal Revenue Service

Name(s) shown on return

► See separate instructions.

Total Forms Filed = 40,290 Part I **Tentative Credit** Use a separate column for each vehicle. If you need more columns, use (a) (b) (c) additional Forms 8910 and include the totals on lines 8 and 12. 1 1 Year, make, and model of vehicle 2 Enter date vehicle was placed in service (MM/DD/YYYY) . 3 3 Maximum credit allowable (see instructions) % **5 Tentative credit.** Multiply line 3 by line 4 Part II Credit for Business/Investment Use Part of Vehicle % **6** Business/investment use percentage (see instructions) . . . 7 **7** Multiply line 5 by line 6 5,232 8 3,237 **9** Alternative motor vehicle credit from partnerships and S corporations 10 Business/investment use part of credit. Add lines 8 and 9. Partnerships and S corporations, report 8.469 this amount on Schedule K; all others, report this amount on Form 3800, line 1r Part III Credit for Personal Use Part of Vehicle 11 12 58,063 **13** Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44 (or Form 1040NR, 13 • Other filers. Enter the regular tax before credits from your return 14 Credits that reduce regular tax before the alternative motor vehicle credit: 14a a Personal credits from Form 1040 or Form 1040NR (see instructions) 14b **b** Foreign tax credit 0 c Credit from Form 8834 13,083 14d **d** Add lines 14a through 14c 15 Net regular tax. Subtract line 14d from line 13. If zero or less, stop here; do not file this form unless 15 1,179,471 16 Tentative minimum tax (see instructions): 986,509 Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule 17 Subtract line 16 from line 15. If zero or less, stop here; do not file this form unless you are claiming 17 207.328 18 Personal use part of credit. Enter the smaller of line 12 or 17 here and on Form 1040, line 54; Form

48,709

18

1040NR, line 49; or the appropriate line of your return. If line 17 is smaller than line 12, see instructions

Internal Revenue Service

Tuition and Fees Deduction

▶ See Instructions.

OMB No. 1545-0074

Department of the Treasury Name(s) shown on return ► Attach to Form 1040 or Form 1040A.

Your social security number Total Forms Filed = 4.572.657

You cannot take both an education credit from Form 8863 and the tuition and fees deduction from this form for the same student for the same tax year.

3et	fore you begin:	✓ To see if you qualify for this deduction	on, see <i>Who</i>	Can Take t	he Dedi	uction ir	n the	instructions belo	ow.
		√ If you file Form 1040, figure any writ 1040, line 36. See the 2008 Form 10	•			on the	dotte	ed line next to F	orm
1) Student's name (as shown on page 1 of your tax return)			(b) Student's social security number (as shown on page			(c) Qualified expenses (see	
	First name	Last name		1 of y	our tax	(return)		instructions	<u>s)</u>
								24,290,685	
					<u> </u>			1,699,638	
								150,886	
2	Add the amounts	on line 1, column (c), and enter the total	Stude	nt #4 exper	ises = 9	7,780	2	26,150,988	
3 4 5	Enter the total fro Form 1040, line entered on the do Form 1040A, line Subtract line 4 fro	from Form 1040, line 22, or Form 1040A, om either: es 23 through 33, plus any write-in adjubited line next to Form 1040, line 36, or nes 16 through 18	istments	3 4 if married	filing jo	intly)	5	315,818,455	
6	*If you are filing Fo Worksheet 6-1 in Po Tuition and fees filing jointly)?	orm 2555, 2555-EZ, or 4563, or you are excluub. 970 to figure the amount to enter. deduction. Is the amount on line 5 more example smaller of line 2, or \$2,000.					6	10,950,003	
	☐ No. Enter the	e smaller of line 2, or \$4,000.							
	Also enter this ar	mount on Form 1040 line 34 or Form 104	INA line 19						

Section references are to the Internal Revenue Code unless otherwise

General Instructions What's New

Students in Midwestern disaster areas. The definition of qualified education expenses is expanded for students attending an eligible educational institution in the Midwestern disaster areas in the states of Arkansas, Illinois, Indiana, Iowa, Missouri, Nebraska, and Wisconsin. See Table 3-2 in chapter 3 of Pub. 970 for the eligible counties. See Students in Midwestern disaster areas, later, for information about this expanded definition of qualified education expenses.

Purpose of Form

Use Form 8917 to figure and take the deduction for tuition and fees expenses paid in 2008.

This deduction is based on qualified education expenses paid to an eligible postsecondary educational institution. See What Expenses Qualify, on page 2, for more information.



You may be able to take the Hope credit or lifetime learning credit for your education expenses instead of the tuition and fees deduction. Figure your tax both ways and choose the one that gives you the lower tax. See Form

8863, Education Credits, and Pub. 970, Tax Benefits for Education, for more information about the Hope and lifetime learning credits.

Who Can Take the Deduction

You may be able to take the deduction if you, your spouse, or a dependent you claim on your tax return was a student enrolled at or attending an eligible educational institution. The deduction is based on the amount of qualified education expenses you paid for the student in 2008 for academic periods beginning in 2008 and the first 3 months of 2009.



Qualified education expenses must be reduced by any expenses paid directly or indirectly using tax-free educational assistance. See Tax-free educational assistance and refunds of qualified education expenses

Generally, in order to claim the deduction for qualified education expenses for a dependent, you must have paid the expenses in 2008 and must claim an exemption for the student as a dependent on your 2008 tax return (line 6c of Form 1040 or 1040A). For additional information, see chapter 6 of Pub. 970.

You cannot claim the tuition and fees deduction if any of the following apply.

- Your filing status is married filing separately.
- Another person can claim an exemption for you as a dependent on his or her tax return. You cannot take the deduction even if the other person does not actually claim that exemption.
- Your modified adjusted gross income (MAGI), as figured on line 5, is more than \$80,000 (\$160,000 if filing a joint return).

