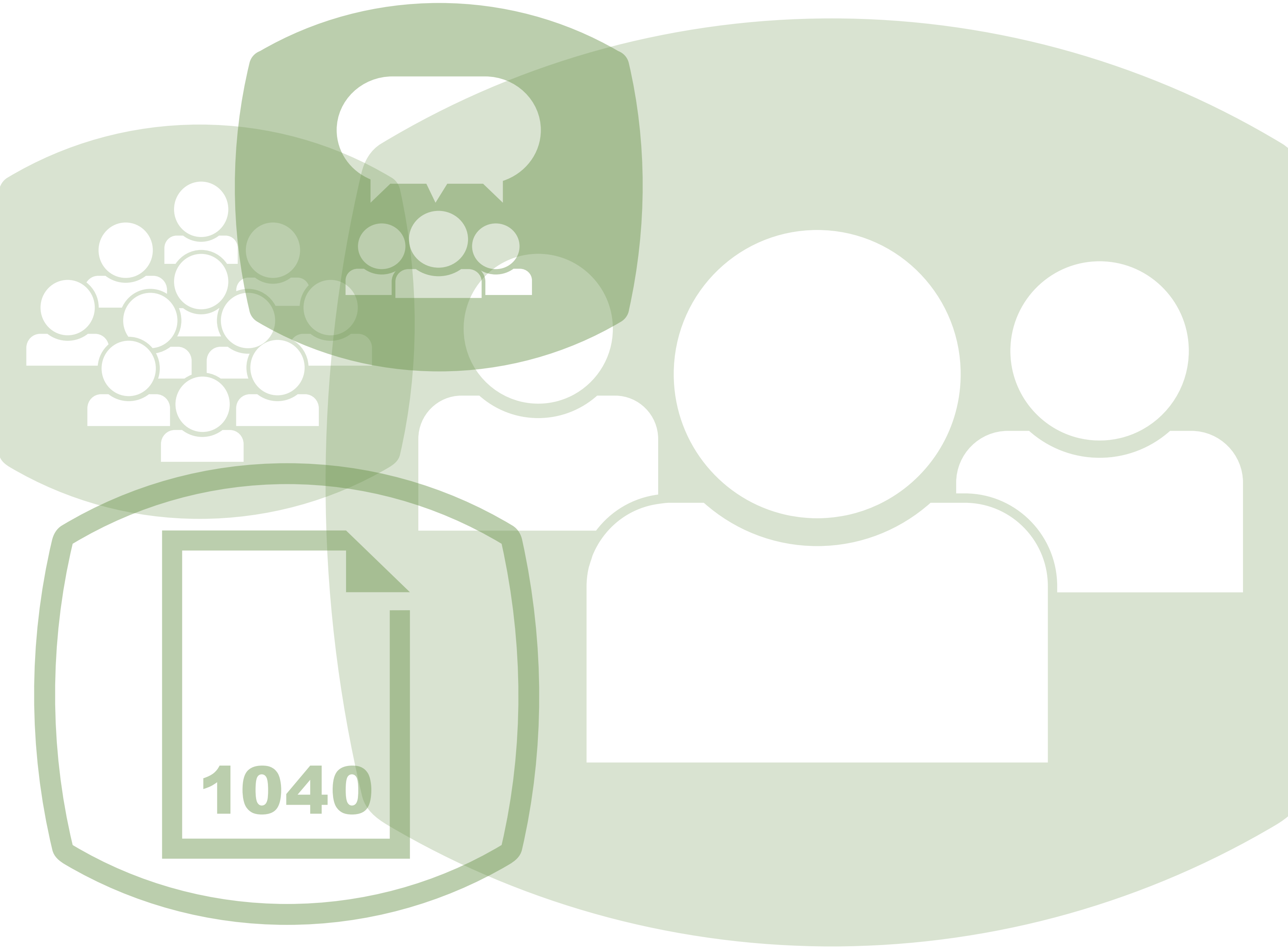
Statistics of Income

IRS

Individual Income Tax Returns
Line Item Estimates
2009



www.irs.gov/taxstats

Department
Of the
Treasury
Internal
Revenue
Service

2009 Estimated Data Line Counts Individual Income Tax Returns

(Rev. 08-2011)

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This 2009 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 2009 Individual SOI Complete Report weighted file. It is based on returns filed in Processing Year 2010 that were sampled statistically and then weighted to estimate the entire 2009 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.

2009 Complete Report estimates:

140,494,127	Total, all individual returns filed
84,144,965	1040 returns
39,563,588	1040A returns
16,785,574	1040EZ returns

Estimates of returns filed electronically:

98,358,434	Total, all individual returns filed
54,252,971	1040 returns
32,862,236	1040A returns
11,243,227	1040EZ returns

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Contents

* New Form for Tax Year 2009 Edition

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

Totals for Forms and Schedules from Estimated Data Line Counts for Tax Year 2009

	Total	Electronically Filed	
All returns filed	140,494,127	98,358,434	
Form 982, reduction of tax attributes	310,474	219,609	
Form 1040	84,144,965	54,252,971	
Form 1040A	39,563,588	32,862,236	
Form 1040EZ	16,785,574	11,243,227	
Schedule A, itemized deductions	46,392,216	32,766,166	
Schedule B, interest & dividends	22,210,552	12,634,831	
Schedule C, sole-prop business	25,208,279	16,406,951	
Schedule C-EZ	4,485,775	3,056,110	tabulated within Schedule C total
Schedule D, capital gain/loss	20,432,994	13,184,844	
Schedule E, supplemental income	17,969,382	11,474,667	
Schedule EIC, earned income credit	20,800,235	18,179,177	
Schedule F, profit or loss from farming	1,947,670	1,278,860	
Schedule L, standard deduction for certain filers	20,408,786	14,827,717	
Schedule M, making work pay & gov retiree credit	90,683,381	69,770,855	
Schedule R, elderly or disabled	88,145	46,849	
Schedule SE, self employed tax	18,539,898	11,701,819	
Form 2106, employee business expense	8,704,483	6,451,381	
Form 2106-EZ	4,553,582	3,467,313	
Form 2439, undistributed long term capital gains	1,202	699	
Form 2441, child care expenses	7,109,923	5,962,937	
Form 3468, investment credit	9,571	2,933	
Form 3800, general business credit	509,228	288,529	
Form 3903, moving expenses	869,001	692,464	
Form 4136, fuels tax credit	323,330	217,833	
Form 4562, depreciation expense	11,842,434	8,035,756	
Form 4684, casualties and thefts	326,423	222,932	
Form 4797, sales of business property	2,669,171	1,652,008	
Form 4835, farm rental	597,327	390,943	
Form 4952, investment interest	1,862,783	1,094,627	
Form 4972, lump-sum distributions	12,394	9,145	
Form 5329, retirement plans tax	1,823,910	1,364,101	
Form 5405, first-time homebuyer credit	1,469,407	0	
Form 5695, residential energy credits	6,753,885	5,158,502	
Form 5884, work opportunity credit	59,319	27,575	
Form 6251, alternative minimum tax	9,199,318	5,973,471	
Form 6252, installment sale income	719,918	450,014	
Form 6781, gains/losses from contracts, etc	688,110	401,140	
Form 8283, noncash charitable contributions	6,647,106	4,951,605	
Form 8396, mortgage interest credit	50,672	41,568	
Form 8582, passive activity loss limit	4,389,427	2,774,494	
Form 8586, low income housing	52,716	33,248	
Form 8606, nondeductible IRA's	2,009,874	1,356,468	
Form 8615, under age 14 tax	224,747	120,484	
Form 8801, prior year minimum tax credit	1,183,609	675,690	
Form 8812, additional child tax credit	21,408,646	17,543,147	
Form 8814, parent's report for child	182,510	123,185	
Form 8824, like-kind exchanges	137,547	99,065	
Form 8829, expense for business use of home	4,028,660	2,813,526	
Form 8835, renew. elect, refined coal, & indian coal prod. cr	2,447	439	
Form 8834, qualified electric & elec. vehicle credit	3,399	2,192	
Form 8839, qualified adoption expenses	93,060	71,021	
Form 8844, empowerment zone credit	38,014	14,645	
Form 8846, credit for employer SS and medicare tax	94,255	55,325	
Form 8853, medical savings account	110,843	67,233	
Form 8863, education, hope & lifetime learning credits	12,367,296	10,087,813	
Form 8864, biodiesel and renewable diesel fuels	5,610	4,743	
Form 8880, credit for qualified retirement savings contrib.	6,737,584	5,276,932	
Form 8885, health coverage tax credit	11,836	5,455	
Form 8889, health savings accounts	2,817,519	2,160,422	
Form 8903, domestic production activities	548,670	320,687	
Form 8910, alternative motor vehicle credit	80,560	60,659	
Form 8917, tuition and fees deduction	2,426,399	1,773,430	
Form 8936, qualified plug-in elect. drive motor veh. credit	24,414	14,503	

Limitations and Guidelines for The 2009 Data Line Counts

Since the line counts used in this package are obtained from the Tax Year 2009 Individual SOI Complete Report File, they are subject to the same limitations as the data that are included in the Complete Report File. These limitations are derived from the fact that these data are statistically sampled, meaning that the line counts included in this package are **estimates** based on samples, and should not be mistaken for actual counts of the entire population. While most forms and items are present often enough to provide accurate estimates, some less popular items **should be used with a high degree of caution**.

The sample used in this study is one of a large number of samples that could have been selected using the same sample design. The estimates calculated from these different samples would vary. The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. Shown below are 95 percent confidence intervals for selected Form 1040 items: (For example, the population value of number of returns for salaries and wages, with 95 percent confidence, is between 116,417,141 and 116,920,217). These confidence intervals correspond to the estimates for all Individual Income Tax Returns filed for Tax Year 2009.

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

Item	Line number on 1040	95% confidence interval
Salaries and wages	7	(116,417,141 , 116,920,217)
Taxable interest	8a	(57,505,489 , 58,117,365)
Tax-exempt interest	8b	(6,135,389 , 6,375,703)
Ordinary dividends	9a	(29,040,978 , 29,534,654)
Taxable refunds of state & local taxes	10	(23,205,267 , 23,683,153)
Alimony received	11	(398,432 , 477,774)
Capital gain distributions	13 (margin write in)	(699,903 , 801,423)
Total taxable IRA distributions	15b	(9,484,960 , 9,833,306)
Total pension and annuities	16a	(28,146,363 , 28,669,753)
Taxable pension and annuities	16b	(25,765,253 , 26,275,249)
Unemployment compensation	19	(11,108,384 , 11,489,290)
Social security benefits	20a	(24,343,915 , 24,835,513)
Taxable social security benefits	20b	(15,119,145 , 15,521,519)
Net operating loss	21 (margin write in)	(1,071,299 , 1,167,851)
Educator expenses	23	(3,727,022 , 3,955,912)
IRA deduction	32	(2,495,003 , 2,680,643)

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	(9,536,122 , 9,901,868)
Tuition and fees deduction	34	(2,329,100 , 2,516,186)
Moving expenses	26	(801,196 , 911,288)
One-half of self-employment tax	27	(17,289,466 , 17,583,374)
Self-employed health insurance deduction	29	(3,533,164 , 3,717,922)
Keogh and self-employed SEP and SIMPLE plan	28	(884,810 , 961,152)
Penalty on early withdrawal of savings	30	(1,140,623 , 1,269,089)
Alimony paid	31a	(529,213 , 611,007)
Total adjustments	36	(34,505,438 , 35,023,288)
Adjusted gross income	37	(140,469,344 , 140,518,910)
Total standard deduction	39 (margin write in)	(91,997,708 , 92,540,250)
Additional standard deduction	39 (margin write in)	(12,541,083 , 12,940,637)
Total itemized deductions	40	(45,427,045 , 45,964,427)
Taxable income	43	(103,874,924 , 104,446,558)
Income tax before credits	44	(103,183,783 , 103,751,613)

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

Form 4972
Form 8885

Description of the Sample For the Estimated Data Line Counts

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

Domain of Study

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, and 1040EZ (including electronic returns) filed by U.S. citizens and residents during Calendar Year 2010.

All returns processed during 2010 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 2009. While most of the returns processed during Calendar Year 2010 were for Tax Year 2009, the remaining returns were mostly for prior years, and a few for non-calendar years ending during 2010 and 2011. Returns for prior years were used in place of 2009 returns received and processed after December 31, 2010. 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 2010.

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.

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 2010 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 2009, 0.06 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.

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **1040** Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return 2009 (99) IRS Use Only—Do not write or staple in this space.

Label (See instructions on page 14.) **Use the IRS label.** Otherwise, please print or type. LABEL HERE

For the year Jan. 1–Dec. 31, 2009, or other tax year beginning , 2009, ending , 20 OMB No. 1545-0074

Your first name and initial — Total of all returns filed = 140,494,127
Last name — Electronically Filed Returns = 98,358,434
Your social security number 140,494,127

If a joint return, spouse's first name and initial — 1040 = 84,144,965
Last name
Spouse's social security number 56,109,746

Home address (number and street). If you have a P.O. box, see page 14. — 1040A = 39,563,588
Apt. no.

▲ You **must** enter your SSN(s) above. ▲

City, town or post office, state, and ZIP code. If you have a foreign address, see page 14. — 1040EZ = 16,785,574

Checking a box below will not
Y = * 4,335,756 Y = ** 7,210,930

Presidential Election Campaign ▶ Check here if you, or your spouse if filing jointly, want $3 to go to this fund (se ☐ **You** ☐ **Spouse**

Filing Status

Check only one box.

62,819,226 1 ☐ Single
53,570,158 2 ☐ Married filing jointly (even if only one had income)
2,539,588 3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
21,496,275 4 ☐ Head of household (with qualifying person). (See page 15.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
68,880 5 ☐ Qualifying widow(er) with dependent child (see page 16)

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a . 132,625,495
b ☐ **Spouse** . 53,592,316

Boxes on 6a a — Ret. = 132,625,495 Exempt.= 186,212,252

c **Dependents:**

(1) First name Last name	Number of Returns	Number of Exempt.=	(4) ✓ if qualifying child for child tax credit (see page 17)
CHILDREN AT HOME	47,275,761	83,926,885	36,089,880
CHILDREN AWAY FROM HOME	535,138	666,166	23,576,953
PARENTS	2,769,155	3,330,871	8,648,563
OTHER DEPENDENTS	6,512,094	10,103,334	2,527,576

If more than four dependents, see page 17 and check here ▶ ☐

No. of chil on 6c who: Ret. = 47,275,761 Exempt.= 83,926,885
- **lived with you**
- **did not live with you due to divorce or separation (see page 18** Ret. = 535,138 Exempt.= 666,166

Dependents on 6c not entered above

d Total number of exemptions claimed . Returns = See 6a Exemptions = 284,239,508

Add numbers on lines above ▶ ☐

Total of All Returns Filed

Income

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

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

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . Dep. other earned income = 53,748			7	116,668,680
8a	**Taxable** interest. Attach Schedule B if required			8a	57,811,427
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	6,255,546		
9a	Ordinary dividends. Attach Schedule B if required			9a	29,287,816
b	Qualified dividends (see page 23)	9b	25,412,544		
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 23)			10	23,444,210
11	Alimony received			11	438,103
12	Business income or (loss). Attach Schedule C or C-EZ .13 Cap. Gain Dist. = 750,663			12	22,111,784
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13	19,539,842
14	Other gains or (losses). Attach Form 4797			14	1,787,663
15a	IRA distributions	15a	10,523,386 b Taxable amount (see page 24)	15b	9,659,133
16a	Pensions and annuities	16a	28,408,058 b Taxable amount (see page 25)	16b	26,020,252
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	16,432,633
18	Farm income or (loss). Attach Schedule F			18	1,924,214
19	Unemployment compensation in excess of $2,400 per recipient (see page 27)			19	11,298,837
20a	Social security benefits	20a	24,589,713 b Taxable amount (see page 27)	20b	15,320,332
21	Other income. List type and amount (see page 29)			21	6,487,936
22	Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	140,040,871

Adjusted Gross Income

23	Educator expenses (see page 29)	23	3,841,466
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	142,530
25	Health savings account deduction. Attach Form 8889	25	946,436
26	Moving expenses. Attach Form 3903	26	856,242
27	One-half of self-employment tax. Attach Schedule SE	27	17,436,420
28	Self-employed SEP, SIMPLE, and qualified plans	28	922,981
29	Self-employed health insurance deduction (see page 30)	29	3,625,543
30	Penalty on early withdrawal of savings	30	1,204,856
31a	Alimony paid b Recipient's SSN ▶ 571,130	31a	570,110
32	IRA deduction (see page 31)	32	2,587,823
33	Student loan interest deduction (see page 34)	33	9,718,995
34	Tuition and fees deduction. Attach Form 8917	34	2,422,642
35	Domestic production activities deduction. Attach Form 8903	35	490,677
36	Add lines 23 through 31a and 32 through 35	36	34,764,363
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶	37	^140,044,455

21. Net oper. loss=	1,119,575
21. Stock options=	3,438
21. Cancel. of debt=	490,846
21. For. earn. inc. ex=	396,405
21. Gambling inc.=	1,768,442
36. Archer MSA Ded.=	8,464
36. Housing ded.=	7,945
36. Other adj.=	161,638

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 97. Cat. No. 11320B Form **1040** (2009)

* One election box checked ** Both election boxes checked (counts each box separately)

^ Returns that reported an adjusted gross income of zero were not included in this item

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **1040** Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return 2009 (99) IRS Use Only—Do not write or staple in this space.

Total of All Returns Filed

Label (See instructions on page 14.) **Use the IRS label.** Otherwise, please print or type.

LABEL HERE

For the year Jan. 1–Dec. 31, 2009, or other tax year beginning , 2009, ending , 20

OMB No. 1545-0074

Your first name and initial: Total of all returns filed = 140,494,127

Last name: Electronically Filed Returns = 98,358,434

Your social security number

If a joint return, spouse's first name and initial: 1040 = 84,144,965

Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see page 14. 1040A = 39,563,588

Apt. no.

▲ You **must** enter your SSN(s) above. ▲

City, town or post office, state, and ZIP code. If you have a foreign address, see page 14. 1040EZ = 16,785,574

Checking a box below will not change your tax or refund.

Presidential Election Campaign ▶ Check here if you, or your spouse if filing jointly, want $3 to go to this fund (see page 14) ▶ ☐ **You** ☐ **Spouse**

Filing Status

Check only one box.

1 ☐ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See page 15.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child (see page 16)

Exemptions

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

Boxes checked on 6a and 6b

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if qualifying child for child tax credit (see page 17)
			☐
			☐
			☐
			☐

No. of children on 6c who:
- lived with you
- did not live with you due to divorce or separation (see page 18)

Dependents on 6c not entered above

If more than four dependents, see page 17 and check here ▶ ☐

d Total number of exemptions claimed

Add numbers on lines above ▶

Income

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

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

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2 — Dep. other earned income = 120,017,575			7	5,707,088,487
8a	**Taxable** interest. Attach Schedule B if required			8a	168,001,234
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	73,574,105		
9a	Ordinary dividends. Attach Schedule B if required			9a	163,458,846
b	Qualified dividends (see page 22)	9b	123,570,203		
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 23)			10	30,314,607
11	Alimony received			11	8,821,395
12	Business income or (loss). Attach Schedule C or C-EZ — 13 Cap. Gain Dist. = 360,637			12	244,982,827
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13	231,187,309
14	Other gains or (losses). Attach Form 4797			14	-18,027,483
15a	IRA distributions	15a	179,131,646	b Taxable amount (see page 24) 15b	135,202,708
16a	Pensions and annuities	16a	822,742,643	b Taxable amount (see page 25) 16b	523,295,800
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	384,952,757
18	Farm income or (loss). Attach Schedule F			18	-14,095,257
19	Unemployment compensation in excess of $2,400 per recipient (see page 27)			19	83,538,098
20a	Social security benefits	20a	457,087,273	b Taxable amount (see page 27) 20b	174,649,879
21	Other income. List type and amount (see page 29)			21	31,315,947
22	Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	7,739,397,945

Adjusted Gross Income

23	Educator expenses (see page 29)	23	970,392
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	558,144
25	Health savings account deduction. Attach Form 8889	25	2,589,379
26	Moving expenses. Attach Form 3903	26	2,099,707
27	One-half of self-employment tax. Attach Schedule SE	27	23,833,849
28	Self-employed SEP, SIMPLE, and qualified plans	28	18,857,129
29	Self-employed health insurance deduction (see page 30)	29	21,819,844
30	Penalty on early withdrawal of savings	30	339,005
31a	Alimony paid b Recipient's SSN ▶	31a	9,844,186
32	IRA deduction (see page 31)	32	11,215,140
33	Student loan interest deduction (see page 34)	33	8,339,817
34	Tuition and fees deduction. Attach Form 8917	34	5,453,156
35	Domestic production activities deduction. Attach Form 8903	35	5,697,897

21. Net oper. loss=	124,079,065
21. Stock options=	262,723
21. Cancel. of debt=	9,115,329
21. For. earn. inc. ex=	24,461,966
21. Gambling inc.=	23,775,855

36. Archer MSA Ded.=	13,056
36. Housing ded.=	135,791
36. Other adj.=	1,200,729

36	Add lines 23 through 31a and 32 through 35	36	112,967,222
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶	37	7,626,430,723

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 97. Cat. No. 11320B Form **1040** (2009)

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form 1040 (2009) 39a A = 20,188,463 B = 8,146,688 C = 285,947 D = 81,958 Page **2**

Tax and Credits

38	Amount from line 37 (adjusted gross income)			38	
39a	Check if: { A ☐ **You** were born before January 2, 1945, C ☐ Blind. / B ☐ **Spouse** was born before January 2, 1945, D ☐ Blind. } **Total boxes checked ▶ 39a** ☐				Basic Stand. Ded. = 92,268,979 Add. Stand. Ded. = 12,740,860
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here ▶ **39b** 620,452				Stand. = 92,268,979 Itmzed = 45,695,736
40a	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)			40a	
b	If you are increasing your standard deduction by certain real estate taxes, new motor vehicle taxes, or a net disaster loss, attach Schedule L and check here (see page 35) . ▶ **40b** ☐				Real Est. Tax Ded. = 19.490.117 Net Dis. Loss = 11.973 New Mot. Veh. Tax = 2.151.527
41	Subtract line 40a from line 38			41	121.635.282
42	**Exemptions.** If line 38 is $125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply $3,650 by the number on line 6d. Otherwise, see page 37			42	132,625,495
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	104,160,741
44	**Tax** (see page 37). Check if any tax is from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972			44	103,467,697
45	**Alternative minimum tax** (see page 40). Attach Form 6251			45	3,827,561
46	Add lines 44 and 45 ▶			46	103,502,636
47	Foreign tax credit. Attach Form 1116 if required	47	6,309,847		52a F8396= 44.686 52b F8839= 80.676 52c F5695= 6.711.683 53a F3800= 292.508 53b F8801= 319.646 53c other= 5.320 53c AMV= 75.752
48	Credit for child and dependent care expenses. Attach Form 2441	48	6,286,241		
49	Education credits from Form 8863, line 29	49	10,598,706		
50	Retirement savings contributions credit. Attach Form 8880	50	6,253,195		
51	Child tax credit (see page 42)	51	23,563,012		53c Sch R= 63.526
52	Credits from Form: **a** ☐ 8396 **b** ☐ 8839 **c** ☐ 5695	52			53c F8834= 3.241
53	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐ ______	53			53c F8911= 1.006 53c F8936= 22.571
54	Add lines 47 through 53. These are your **total credits**			54	46,444,316
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶			55	90,699,226

Standard Deduction for—
- People who check any box on line 39a, 39b, or 40b **or** who can be claimed as a dependent, see page 35.
- All others:

Single or Married filing separately, $5,700

Married filing jointly or Qualifying widow(er), $11,400

Head of household, $8,350

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	17,436,420
57	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919	57	a= 164,103 b= 83,076
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	5,874,254
59	Additional taxes: **a** ☐ AEIC payments **b** ☐ Household employment taxes. Attach Schedule H	59	a= 123,251 b= 207,338
60	Add lines 55 through 59. This is your **total tax** Recapture Tax = 16,492 Other Taxes = 999,472 ▶	60	100,148,024

Payments

61	Federal income tax withheld from Forms W-2 and 1099	61	120,134,277		
62	2009 estimated tax payments and amount applied from 2008 return	62	10,139,259		
63	Making work pay and government retiree credits. Attach Schedule M	63	100,994,053		
64a	**Earned income credit (EIC)**	64a	27,041,498		
b	Nontaxable combat pay election **64b** 22,029				
65	Additional child tax credit. Attach Form 8812	65	21,290,682		
66	Refundable education credit from Form 8863, line 16	66	8,836,029		70a F2439= 8,658
67	First-time homebuyer credit. Attach Form 5405	67	1,380,392		70b F4136= 323,330
68	Amount paid with request for extension to file (see page 72)	68	1,304,953		70c F8801= 240,844
69	Excess social security and tier 1 RRTA tax withheld (see page 72)	69	1,105,071		70d F8885= 11,836
70	Credits from Form: **a** ☐ 2439 **b** ☐ 4136 **c** ☐ 8801 **d** ☐ 8885	70			Other Payments:
71	Add lines 61, 62, 63, 64a, and 65 through 70. These are your **total payments** ▶			71	132,753,706 20,706

If you have a qualifying child, attach Schedule EIC.

Refund

72	If line 71 is more than line 60, subtract line 60 from line 71. This is the amount you **overpaid**			72	112.382.258
73a	Amount of line 72 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			73a	109,402,781
▶ b	Routing number ▶ **c** Type: ☐ Checking ☐ Savings				
▶ d	Account number 71,568,078				
74	Amount of line 72 you want **applied to your 2010 estimated tax** ▶	74	4.612.597		

Direct deposit? See page 73 and fill in 73b, 73c, and 73d, or Form 8888.

Amount You Owe

75	**Amount you owe.** Subtract line 71 from line 60. For details on how to pay, see page 74 ▶			75	22.356.865
76	Estimated tax penalty (see page 74)	76	6,548,380		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 75)? ☐ **Yes.** Complete the following. ☐ **No**

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

Sign Here

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

Joint return? See page 15. Keep a copy for your records.

Your signature | Date | Your occupation | Daytime phone number

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

Paid Preparer's Use Only

Preparer's signature ▶ 80,561,088 | Date | Check if self-employed ☐ | Preparer's SSN or PTIN

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

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form 1040 (2009) Page **2**

Total of All Returns Filed

Tax and Credits	38	Amount from line 37 (adjusted gross income)			38	
	39a	Check if: ☐ **You** were born before January 2, 1945, ☐ Blind. ☐ **Spouse** was born before January 2, 1945, ☐ Blind. } **Total boxes checked ▶ 39a** ☐				Basic Stand. Ded. = 709,396,730 Add. Stand. Ded. = 21,255,341
Standard Deduction for— • People who check any box on line 39a, 39b, or 40b **or** who can be claimed as a dependent, see page 35. • All others: Single or Married filing separately, $5,700 Married filing jointly or Qualifying widow(er), $11,400 Head of household, $8,350	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here ▶ **39b** ☐				Stand. = 747,779,539
	40a	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)			40a	Itmzed = 1,203,808,276
	b	If you are increasing your standard deduction by certain real estate taxes, new motor vehicle taxes, or a net disaster loss, attach Schedule L and check here (see page 35) . ▶ **40b** ☐				Real Est. Tax Ded. = 14.235.162 Net Dis. Loss = 131.105 New Mot. Veh. Tax = 2.958.477
	41	Subtract line 40a from line 38			41	5.946.879.328
	42	**Exemptions.** If line 38 is $125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply $3,650 by the number on line 6d. Otherwise, see page 37			42	1,029,070,478
	43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	5,088,387,918
	44	**Tax** (see page 37). Check if any tax is from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972			44	953,412,098
	45	**Alternative minimum tax** (see page 40). Attach Form 6251			45	22,579,779
	46	Add lines 44 and 45 ▶			46	976,024,591
	47	Foreign tax credit. Attach Form 1116 if required	47	13,060,099		52a F8396= 44,182 52b F8839= 278,451 52c F5695= 5.822.875 53a F3800= 1,601,155 53b F8801= 758,965 53c other= 16,952 53c AMV= 137.329
	48	Credit for child and dependent care expenses. Attach Form 2441	48	3,317,379		
	49	Education credits from Form 8863, line 29	49	10,836,636		
	50	Retirement savings contributions credit. Attach Form 8880	50	1,039,726		
	51	Child tax credit (see page 42)	51	28,416,808		53c Sch R= 8,235
	52	Credits from Form: **a** ☐ 8396 **b** ☐ 8839 **c** ☐ 5695	52			53c F8834= 2,521 53c F8911= 1.820 53c F8936= 129,372
	53	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐	53			
	54	Add lines 47 through 53. These are your **total credits**			54	65,472,703
	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶			55	910,551,888
Other Taxes	56	Self-employment tax. Attach Schedule SE			56	47,659,080
	57	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919			57	a= 22,743 b= 36,273
	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required			58	5,312,413
	59	Additional taxes: **a** ☐ AEIC payments **b** ☐ Household employment taxes. Attach Schedule H			59	a= 75,501 b= 1,039,678
	60	Add lines 55 through 59. This is your **total tax** Recapture Tax = 189.944 Other Taxes = 461.794 ▶			60	965,374,801
Payments	61	Federal income tax withheld from Forms W-2 and 1099	61	827,302,476		
	62	2009 estimated tax payments and amount applied from 2008 return	62	224,536,503		
If you have a qualifying child, attach Schedule EIC.	63	Making work pay and government retiree credits. Attach Schedule M	63	50,687,027		
	64a	**Earned income credit (EIC)**	64a	59,239,462		
	b	Nontaxable combat pay election 64b 341,179				
	65	Additional child tax credit. Attach Form 8812	65	27,499,364		
	66	Refundable education credit from Form 8863, line 16	66	7,612,351		70a F2439= 35,695
	67	First-time homebuyer credit. Attach Form 5405	67	9,763,743		70b F4136= 93,907
	68	Amount paid with request for extension to file (see page 72)	68	49,625,940		70c F8801= 2,557,056
	69	Excess social security and tier 1 RRTA tax withheld (see page 72)	69	1,930,124		70d F8885= 36,989
	70	Credits from Form: **a** ☐ 2439 **b** ☐ 4136 **c** ☐ 8801 **d** ☐ 8885	70			Other Payments:
	71	Add lines 61, 62, 63, 64a, and 65 through 70. These are your **total payments** ▶			71	1,261,563,761 9,661
Refund	72	If line 71 is more than line 60, subtract line 60 from line 71. This is the amount you **overpaid**			72	381.458.887
Direct deposit? See page 73 and fill in 73b, 73c, and 73d, or Form 8888.	73a	Amount of line 72 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			73a	333,096,000
▶	b	Routing number ▶ **c** Type: ☐ Checking ☐ Savings				
▶	d	Account number				
	74	Amount of line 72 you want **applied to your 2010 estimated tax** ▶	74	48.362.887		
Amount You Owe	75	**Amount you owe.** Subtract line 71 from line 60. For details on how to pay, see page 74 ▶			75	86.129.753
	76	Estimated tax penalty (see page 74)	76	859,826		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 75)? ☐ **Yes.** Complete the following. ☐ **No**

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

Sign Here

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

Joint return? See page 15. Keep a copy for your records.

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

Paid Preparer's Use Only

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

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **1040** Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return 2009 (99) IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2009, or other tax year beginning , 2009, ending , 20 OMB No. 1545-0074

Label (See instructions on page 14.) **Use the IRS label.** Otherwise, please print or type.

LABEL HERE

Your first name and initial	Last name Total 1040 ONLY returns filed = 84,144,965	**Your social security number** 84,144,965
If a joint return, spouse's first name and initial	Last name Electronically filed forms 1040 Only = 53,503,356	**Spouse's social security number** 44,253,770
Home address (number and street). If you have a P.O. box, see page 14.	Apt. no.	You **must** enter your SSN(s) above.
City, town or post office, state, and ZIP code. If you have a foreign address, see page 14.		Checking a box below will not

Presidential Election Campaign ► Check here if you, or your spouse if filing jointly, want $3 to go to this fund (se

Y = * 2,842,808 Y = ** 6,402,203
☐ **You** ☐ **Spouse**

Filing Status

Check only one box.

30,394,125 **1** ☐ Single
42,524,072 **2** ☐ Married filing jointly (even if only one had income)
1,729,698 **3** ☐ Married filing separately. Enter spouse's SSN above and full name here. ►
9,454,169 **4** ☐ Head of household (with qualifying person). (See page 15.) If the qualifying person is a child but not your dependent, enter this child's name here. ►
42,900 **5** ☐ Qualifying widow(er) with dependent child (see page 16)

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a . 81,888,995.
b ☐ **Spouse** 42,538,227

Boxes checked on 6a a Exem. = 124,585,929

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if qualifying child for child tax credit (see page 17)
CHILDREN AT HOME	30,459,571	55,166,969	21,290,426
CHILDREN AWAY FROM HOME	364,021	446,000	14,873,906
PARENTS	1,660,437	1,987,699	5,392,374
OTHER DEPENDENTS	2,591,555	3,862,765	1,516,812

If more than four dependents, see page 17 and check here ► ☐

No. of chil Ret. = 30,459,571
on 6c who Exem. = 55,166,969
• lived with you
• did not live with you due to divorce or separatior (see page 18- Ret. = 364,021 Exem. = 446,000
Dependents on 6c not entered above
Add numbers on lines above ► ☐

d Total number of exemptions claimed . Returns = See 6a Exemptions = 186,049,363

Income

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

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

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2			**7**	65,079,002
8a	**Taxable** interest. Attach Schedule B if required			**8a**	46,780,253
b	**Tax-exempt** interest. **Do not** include on line 8a	**8b**	6,068,264		
9a	Ordinary dividends. Attach Schedule B if required			**9a**	26,462,260
b	Qualified dividends (see page 22)	**9b**	23,231,707		
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 23)			**10**	23,444,210
11	Alimony received			**11**	438,103
12	Business income or (loss). Attach Schedule C or C-EZ	13*Cap. Gain Dist. =	607,181	**12**	22,111,784
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ► ☐			**13**	19,539,842
14	Other gains or (losses). Attach Form 4797			**14**	1,787,663
15a	IRA distributions **15a** 8,878,393	**b** Taxable amount (see page 24)		**15b**	8,138,350
16a	Pensions and annuities **16a** 22,888,867	**b** Taxable amount (see page 25)		**16b**	20,855,832
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			**17**	16,432,633
18	Farm income or (loss). Attach Schedule F			**18**	1,924,214
19	Unemployment compensation in excess of $2,400 per recipient (see page 27)			**19**	6,549,470
20a	Social security benefits **20a** 18,072,526	**b** Taxable amount (see page 27)		**20b**	12,497,611
21	Other income. List type and amount (see page 29)			**21**	5,681,451
22	Add the amounts in the far right column for lines 7 through 21. This is your **total income** ►			**22**	83,930,318

Adjusted Gross Income

23	Educator expenses (see page 29)	**23**	3,193,890	21. Net oper. loss=	1,119,575
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	**24**	142,530	21. Stock options=	3,438
				21. Cancel. of debt=	490,846
25	Health savings account deduction. Attach Form 8889	**25**	946,436	21. For. earn. inc. ex=	396,405
26	Moving expenses. Attach Form 3903	**26**	856,242	21. Gambling inc.=	1,768,442
27	One-half of self-employment tax. Attach Schedule SE	**27**	17,436,420		
28	Self-employed SEP, SIMPLE, and qualified plans	**28**	922,981		
29	Self-employed health insurance deduction (see page 30)	**29**	3,625,543		
30	Penalty on early withdrawal of savings	**30**	1,204,856		
31a	Alimony paid **b** Recipient's SSN ►	**31a**	570,110		
32	IRA deduction (see page 31)	**32**	2,176,786		
33	Student loan interest deduction (see page 34)	**33**	6,440,081	36. Archer MSA Ded.=	8,464
34	Tuition and fees deduction. Attach Form 8917	**34**	1,724,519	36. Housing ded.=	7,945
35	Domestic production activities deduction. Attach Form 8903	**35**	490,677	36. Other adj.=	161,638
36	Add lines 23 through 31a and 32 through 35	**36**	30,166,230		
37	Subtract line 36 from line 22. This is your **adjusted gross income** ►	**37**	84,144,965		

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 97. Cat. No. 11320B Form **1040** (2009)

* One election box checked ** Both election boxes checked (counts each box separately)

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **1040** Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return 2009

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

OMB No. 1545-0074

Label (See instructions on page 14.) **Use the IRS label.** Otherwise, please print or type.

LABEL HERE

For the year Jan. 1–Dec. 31, 2009, or other tax year beginning , 2009, ending , 20

Your first name and initial | Last name

Total 1040 ONLY returns filed = 84,317,993

Your social security number

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

Spouse's social security number

Home address (number and street). If you have a P.O. box, see page 14. | Apt. no.

Electronically filed forms 1040 Only = 54,252,971

▲ You **must** enter your SSN(s) above. ▲

City, town or post office, state, and ZIP code. If you have a foreign address, see page 14.

Checking a box below will not change your tax or refund.

Presidential Election Campaign ▶ Check here if you, or your spouse if filing jointly, want $3 to go to this fund (see page 14) ▶ ☐ **You** ☐ **Spouse**

Filing Status

Check only one box.

1 ☐ Single

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

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

4 ☐ Head of household (with qualifying person). (See page 15.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 ☐ Qualifying widow(er) with dependent child (see page 16)

Exemptions

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

b ☐ **Spouse**

Boxes checked on 6a and 6b

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if qualifying child for child tax credit (see page 17)
			☐
			☐
			☐
			☐

No. of children on 6c who:
- **lived with you**
- **did not live with you due to divorce or separation (see page 18)**

Dependents on 6c not entered above

If more than four dependents, see page 17 and check here ▶ ☐

d Total number of exemptions claimed

Add numbers on lines above ▶

Income

Total for Form 1040 Only

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

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

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2			7	4,493,336,073
8a	**Taxable** interest. Attach Schedule B if required			8a	157,686,722
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	73,074,349		
9a	Ordinary dividends. Attach Schedule B if required			9a	161,199,430
b	Qualified dividends (see page 22)	9b	122,143,381		
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 23)			10	30,314,607
11	Alimony received			11	8,821,395
12	Business income or (loss). Attach Schedule C or C-EZ	13*Cap. Gain Dist. =	309,860	12	244,982,827
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13	231,187,309
14	Other gains or (losses). Attach Form 4797			14	-18,027,483
15a	IRA distributions	15a	164,435,198	15b	123,701,480
	b Taxable amount (see page 24)				
16a	Pensions and annuities	16a	719,573,456	16b	441,548,649
	b Taxable amount (see page 25)				
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	384,952,757
18	Farm income or (loss). Attach Schedule F			18	-14,095,257
19	Unemployment compensation in excess of $2,400 per recipient (see page 27)			19	52,276,000
20a	Social security benefits	20a	351,919,215	20b	154,098,326
	b Taxable amount (see page 27)				
21	Other income. List type and amount (see page 29)			21	28,545,839
22	Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	6,365,188,686

Adjusted Gross Income

23	Educator expenses (see page 29)	23	814,660
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	558,144
25	Health savings account deduction. Attach Form 8889	25	2,589,379
26	Moving expenses. Attach Form 3903	26	2,099,707
27	One-half of self-employment tax. Attach Schedule SE	27	23,833,849
28	Self-employed SEP, SIMPLE, and qualified plans	28	18,857,129
29	Self-employed health insurance deduction (see page 30)	29	21,819,844
30	Penalty on early withdrawal of savings	30	339,005
31a	Alimony paid b Recipient's SSN ▶	31a	9,844,186
32	IRA deduction (see page 31)	32	10,014,822
33	Student loan interest deduction (see page 34)	33	5,651,791
34	Tuition and fees deduction. Attach Form 8917	34	3,735,548
35	Domestic production activities deduction. Attach Form 8903	35	5,697,897

21. Net oper. loss= 124,079,065
21. Stock options= 262,723
21. Cancel. of debt= 9,115,329
21. For. earn. inc. ex= 24,461,966
21. Gambling inc.= 23,775,855

36. Archer MSA Ded.= 13,056
36. Housing ded.= 135,791
36. Other adj.= 1,200,729

36	Add lines 23 through 31a and 32 through 35	36	107,205,538
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶	37	6,257,983,148

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 97. Cat. No. 11320B Form **1040** (2009)

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form 1040 (2009) 39a A = 15,099,473 B = 6,338,717 C = 194,848 D = 57,959 Page **2**

Tax and Credits

38 Amount from line 37 (adjusted gross income) **38**

39a Check if: { ☒ **You** were born before January 2, 1945, ☒ Blind. } **Total boxes checked ▶ 39a** ☐
Basic Stand. Ded. = 36,210,404
Add. Stand. Ded. = 7,549,288
{ ☒ **Spouse** was born before January 2, 1945, ☒ Blind. }

b If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here ▶ **39b** 618,455
Stand. = 36,210,404
Itmzed = 45,695,736

Standard Deduction for—
- People who check any box on line 39a, 39b, or 40b **or** who can be claimed as a dependent, see page 35.
- All others:

Single or Married filing separately, $5,700

Married filing jointly or Qualifying widow(er), $11,400

Head of household, $8,350

40a **Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin) . . **40a**

b If you are increasing your standard deduction by certain real estate taxes, new motor vehicle taxes, or a net disaster loss, attach Schedule L and check here (see page 35) . ▶ **40b** ☐
Real Est. Tax Ded. = 12,679,824
Net Dis. Loss = 11,973
New Mot. Veh. Tax = 1,135,175

41 Subtract line 40a from line 38 . . . . **41** 74,524,782

42 **Exemptions.** If line 38 is $125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply $3,650 by the number on line 6d. Otherwise, see page 37 . . **42** 82,049,252

43 **Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- . . **43** 66,738,833

44 **Tax** (see page 37). Check if any tax is from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 . **44** 66,127,898

45 **Alternative minimum tax** (see page 40). Attach Form 6251 . . . . **45** 3,826,563

46 Add lines 44 and 45 . . . . ▶ **46** 66,162,837

47 Foreign tax credit. Attach Form 1116 if required **47** 6,309,847

48 Credit for child and dependent care expenses. Attach Form 2441 **48** 4,461,332

49 Education credits from Form 8863, line 29 . . . . . **49** 6,823,904

50 Retirement savings contributions credit. Attach Form 8880 **50** 2,923,287

51 Child tax credit (see page 42) **51** 15,155,973

52 Credits from Form: **a** ☐ 8396 **b** ☐ 8839 **c** ☐ 5695 **52**

53 Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐ ______ **53**

52a F8396= 44,686
52b F8839= 80,676
52c F5695= 6,711,683
53a F3800= 292,508
53b F8801= 319,646
53c other= 5,320
53c AMV= 75,752
53c Sch R= 25,399
53c F8834= 3,241
53c F8911= 1,006
53c F8936= 22,571

54 Add lines 47 through 53. These are your **total credits** **54** 32,319,969

55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- . . . . . . ▶ **55** 60,203,242

Other Taxes

56 Self-employment tax. Attach Schedule SE **56** 17,436,420

57 Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919 . . **57** a= 164,103 b= 83,076

58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required . . **58** 5,874,254

59 Additional taxes: **a** ☐ AEIC payments **b** ☐ Household employment taxes. Attach Schedule H **59** a= 37,044 b= 207,338

60 Add lines 55 through 59. This is your **total tax** . Recapture Tax = 16,492 Other Taxes = 999,472 ▶ **60** 69,582,865

Payments

61 Federal income tax withheld from Forms W-2 and 1099 . . **61** 68,903,554

62 2009 estimated tax payments and amount applied from 2008 return **62** 9,659,069

63 Making work pay and government retiree credits. Attach Schedule M **63** 58,386,568

64a **Earned income credit (EIC)** **64a** 10,801,711

b Nontaxable combat pay election **64b** 5,022

If you have a qualifying child, attach Schedule EIC.

65 Additional child tax credit. Attach Form 8812 . . . . . . **65** 9,255,280

66 Refundable education credit from Form 8863, line 16 . . . **66** 5,531,324

67 First-time homebuyer credit. Attach Form 5405 . . . . **67** 1,380,392

68 Amount paid with request for extension to file (see page 72) . **68** 1,290,909

69 Excess social security and tier 1 RRTA tax withheld (see page 72) **69** 1,104,039

70 Credits from Form: **a** ☐ 2439 **b** ☐ 4136 **c** ☐ 8801 **d** ☐ 8885 **70**

70a F2439= 8,658
70b F4136= 323,330
70c F8801= 240,844
70d F8885= 11,836

71 Add lines 61, 62, 63, 64a, and 65 through 70. These are your **total payments** . . . . ▶ **71** 78,676,278 Other Payments: 18,704

Refund

72 If line 71 is more than line 60, subtract line 60 from line 71. This is the amount you **overpaid** **72** 62,415,540

Direct deposit? See page 73 and fill in 73b, 73c, and 73d, or Form 8888.

73a Amount of line 72 you want **refunded to you.** If Form 8888 is attached, check here . ▶ ☐ **73a** 59,536,794

▶ b Routing number ▶ **c** Type: ☐ Checking ☐ Savings

▶ d Account number

74 Amount of line 72 you want **applied to your 2010 estimated tax** ▶ **74** 4,460,814

Amount You Owe

75 **Amount you owe.** Subtract line 71 from line 60. For details on how to pay, see page 74 . ▶ **75** 17,790,393

76 Estimated tax penalty (see page 74) **76** 5,951,773

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 75)? ☐ **Yes.** Complete the following. ☐ **No**

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

Sign Here

Joint return? See page 15. Keep a copy for your records.

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

Your signature | Date | Your occupation | Daytime phone number

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

Paid Preparer's Use Only

Preparer's signature 53,840,506 | Date | Check if self-employed ☐ | Preparer's SSN or PTIN

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

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form 1040 (2009) Page **2**

Tax and Credits

Standard Deduction for—
- People who check any box on line 39a, 39b, or 40b **or** who can be claimed as a dependent, see page 35.
- All others:

Single or Married filing separately, $5,700

Married filing jointly or Qualifying widow(er), $11,400

Head of household, $8,350

38 Amount from line 37 (adjusted gross income) 38

39a Check if: ☐ **You** were born before January 2, 1945, ☐ Blind. ☐ **Spouse** was born before January 2, 1945, ☐ Blind. **Total boxes checked ▶ 39a** ☐

Basic Stand. Ded. = 304,118,675

Add. Stand. Ded. = 12,823,861

b If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here ▶ **39b** ☐

Real Est. Tax Ded. = 9,627,493

40a **Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin) . . **40a** Stand. = 328,109,417

Itmzed = 1,203,808,276

b If you are increasing your standard deduction by certain real estate taxes, new motor vehicle taxes, or a net disaster loss, attach Schedule L and check here (see page 35) . ▶ **40b** ☐

Net Dis. Loss = 131,105

New Mot. Veh. Tax = 1,598,209

41 Subtract line 40a from line 38 . . . . **41** 4,978,133,682

42 **Exemptions.** If line 38 is $125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply $3,650 by the number on line 6d. Otherwise, see page 37 . . **42** 671,178,410

43 **Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- . . **43** 4,398,503,751

44 **Tax** (see page 37). Check if any tax is from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 . **44** 861,111,511

45 **Alternative minimum tax** (see page 40). Attach Form 6251 . . . . **45** 22,579,401

46 Add lines 44 and 45 . . . . ▶ **46** 883,723,627

47 Foreign tax credit. Attach Form 1116 if required **47** 13,060,099

48 Credit for child and dependent care expenses. Attach Form 2441 **48** 2,338,881

49 Education credits from Form 8863, line 29 . . . . . **49** 7,733,434

50 Retirement savings contributions credit. Attach Form 8880 **50** 532,725

51 Child tax credit (see page 42) **51** 20,178,202

52 Credits from Form: **a** ☐ 8396 **b** ☐ 8839 **c** ☐ 5695 **52**

53 Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐ **53**

52a F8396= 44,182

52b F8839= 278,451

52c F5695= 5,822,875

53a F3800= 1,601,155

53b F8801= 758,965

53c other= 16,952

53c AMV= 137,329

53c Sch R= 3,171

53c F8834= 2,521

53c F8911= 1.820

53c F8936= 129.372

54 Add lines 47 through 53. These are your **total credits** **54** 52,640,331

55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- . . . . . . ▶ **55** 831,083,296

Other Taxes

56 Self-employment tax. Attach Schedule SE **56** 47,659,080

57 Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919 . . **57** a= 22,743 b= 36,273

58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required . . **58** 5,312,413

59 Additional taxes: **a** ☐ AEIC payments **b** ☐ Household employment taxes. Attach Schedule H **59** a= 18,044 b= 1,039,678

60 Add lines 55 through 59. This is your **total tax** Recapture Tax = 189,944 Other Taxes = 461,794 ▶ **60** 885,848,752

Payments

If you have a qualifying child, attach Schedule EIC.

61 Federal income tax withheld from Forms W-2 and 1099 . . **61** 712,751,107

62 2009 estimated tax payments and amount applied from 2008 return **62** 223,266,918

63 Making work pay and government retiree credits. Attach Schedule M **63** 31,982,235

64a **Earned income credit (EIC)** **64a** 23,570,576

b Nontaxable combat pay election **64b** 57,157

65 Additional child tax credit. Attach Form 8812 . . . . . . **65** 12,188,232

66 Refundable education credit from Form 8863, line 16 . . . **66** 4,969,233

67 First-time homebuyer credit. Attach Form 5405 . . . . **67** 9,763,743

68 Amount paid with request for extension to file (see page 72) . **68** 49,610,637

69 Excess social security and tier 1 RRTA tax withheld (see page 72) **69** 1,930,034

70 Credits from Form: **a** ☐ 2439 **b** ☐ 4136 **c** ☐ 8801 **d** ☐ 8885 **70**

70a F2439= 35,695

70b F4136= 93,907

70c F8801= 2,557,056

70d F8885= 36,989

71 Add lines 61, 62, 63, 64a, and 65 through 70. These are your **total payments** . . . . ▶ **71** 1,073,272,273 Other Payments: 9,581

Refund

Direct deposit? See page 73 and fill in 73b, 73c, and 73d, or Form 8888.

72 If line 71 is more than line 60, subtract line 60 from line 71. This is the amount you **overpaid** **72** 269,179,341

73a Amount of line 72 you want **refunded to you.** If Form 8888 is attached, check here . ▶ ☐ **73a** 220,965,008

▶ b Routing number ▶ c Type: ☐ Checking ☐ Savings

▶ d Account number

74 Amount of line 72 you want **applied to your 2010 estimated tax** ▶ **74** 48,214,333

Amount You Owe

75 **Amount you owe.** Subtract line 71 from line 60. For details on how to pay, see page 74 . ▶ **75** 82,590,679

76 Estimated tax penalty (see page 74) **76** 834,859

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 75)? ☐ **Yes.** Complete the following. ☐ **No**

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

Sign Here

Joint return? See page 15. Keep a copy for your records.

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

Your signature | Date | Your occupation | Daytime phone number

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

Paid Preparer's Use Only

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

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

Form **1040** (2009)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **1040** Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return **2009** (99) IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2009, or other tax year beginning , 2009, ending , 20 OMB No. 1545-0074

Label (See instructions on page 14.) **Use the IRS label.** Otherwise, please print or type. LABEL HERE

Your first name and initial | Last name | Electronically Filed Returns = 98,358,434

Your social security number 98,358,434

If a joint return, spouse's first name and initial | Last name | 1040's E-filed = 54,252,971

Spouse's social security number 38,867,056

Home address (number and street). If you have a P.O. box, see page 14. | Apt. no. | 1040A's E-filed = 32,862,236

▲ You **must** enter your SSN(s) above. ▲

City, town or post office, state, and ZIP code. If you have a foreign address, see page 14. | 1040EZ's E-filed = 11,229,240

Checking a box below will not

Y = * 2,759,633 Y = ** 4,611,870

Presidential Election Campaign ▶ Check here if you, or your spouse if filing jointly, want $3 to go to this fund (se ☐ **You** ☐ **Spouse**

Filing Status

Check only one box.

42,127,679 1 ☐ Single

37,441,158 2 ☐ Married filing jointly (even if only one had income)

1,425,898 3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶

17,307,747 4 ☐ Head of household (with qualifying person). (See page 15.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

55,952 5 ☐ Qualifying widow(er) with dependent child (see page 16)

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a . 81,888,995

b ☐ **Spouse** 37,453,167

Boxes on 6a and 6b Exem. = 131,121,142

No. of child on 6c who: • lived with you Ret. = 36,780,017 Exem. = 65,537,419

• did not live with you due to divorce or separation (see page 18) Ret. = 376,344 Exem. = 459,144

Dependents on 6c not entered above

Add numbers on lines above ▶

c **Dependents:**

(1) First name Last name	**(2)** Dependent's social security number	**(3)** Dependent's relationship to you	**(4)** ✓ if qualifying child for child tax credit (see page 17)
CHILDREN AT HOME	36,780,017	65,537,419	28,881,935
CHILDREN AWAY FROM HOME	376,344	459,144	18,714,301
PARENTS	1,855,525	2,174,609	6,609,372
OTHER DEPENDENTS	4,982,726	7,106,857	1,806,913

If more than four dependents, see page 17 and check here ▶ ☐

d Total number of exemptions claimed . Returns = See 6a Exemptions = 206,399,171

Electronically Filed Returns

Income

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

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

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2		7	84,828,955
8a	**Taxable** interest. Attach Schedule B if required		8a	37,928,983
b	**Tax-exempt** interest. **Do not** include on line 8a	8b 3,850,352		
9a	Ordinary dividends. Attach Schedule B if required		9a	18,876,474
b	Qualified dividends (see page 22)	9b 16,783,538		
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 23)		10	17,515,880
11	Alimony received		11	305,866
12	Business income or (loss). Attach Schedule C or C-EZ	13*Cap. Gain Dist. = 401,858	12	14,438,321
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐		13	12,592,289
14	Other gains or (losses). Attach Form 4797		14	1,108,041
15a	IRA distributions 15a 6,474,599	b Taxable amount (see page 24)	15b	5,934,556
16a	Pensions and annuities 16a 18,451,507	b Taxable amount (see page 25)	16b	16,686,008
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17	10,258,880
18	Farm income or (loss). Attach Schedule F		18	1,265,411
19	Unemployment compensation in excess of $2,400 per recipient (see page 27)		19	8,579,320
20a	Social security benefits 20a 15,027,060	b Taxable amount (see page 27)	20b	9,314,718
21	Other income. List type and amount (see page 29)		21	4,318,176
22	Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶		22	98,249,576

Adjusted Gross Income

23	Educator expenses (see page 29)	23	2,857,996
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	98,421
25	Health savings account deduction. Attach Form 8889	25	697,225
26	Moving expenses. Attach Form 3903	26	662,938
27	One-half of self-employment tax. Attach Schedule SE	27	11,054,201
28	Self-employed SEP, SIMPLE, and qualified plans	28	555,973
29	Self-employed health insurance deduction (see page 30)	29	2,201,023
30	Penalty on early withdrawal of savings	30	808,049
31a	Alimony paid b Recipient's SSN ▶	31a	369,961
32	IRA deduction (see page 31)	32	1,714,773
33	Student loan interest deduction (see page 34)	33	7,682,554
34	Tuition and fees deduction. Attach Form 8917	34	1,773,430
35	Domestic production activities deduction. Attach Form 8903	35	317,688
36	Add lines 23 through 31a and 32 through 35	36	24,179,325
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶	37	98,358,434

21. Net oper. loss=	675,270
21. Stock options=	1,175
21. Cancel. of debt=	303,974
21. For. earn. inc. ex=	113,942
21. Gambling inc.=	1,181,406
36. Archer MSA Ded.=	8,268
36. Housing ded.=	3,620
36. Other adj.=	95,269

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 97. Cat. No. 11320B Form **1040** (2009)

* One election box checked ** Both election boxes checked (counts each box separately)

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **1040** Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return 2009 (99) IRS Use Only—Do not write or staple in this space.

Label (See instructions on page 14.) **Use the IRS label.** Otherwise, please print or type.
LABEL HERE

For the year Jan. 1–Dec. 31, 2009, or other tax year beginning , 2009, ending , 20
OMB No. 1545-0074

Your first name and initial | Last name
Electronically Filed Returns = 98,358,434
Your social security number

If a joint return, spouse's first name and initial | Last name
1040's E-filed = 54,252,971
Spouse's social security number

Home address (number and street). If you have a P.O. box, see page 14. | Apt. no.
1040A's E-filed = 32,862,236
▲ You **must** enter your SSN(s) above. ▲

City, town or post office, state, and ZIP code. If you have a foreign address, see page 14.
1040EZ's E-filed = 11,243,227
Checking a box below will not change your tax or refund.

Presidential Election Campaign ▶ Check here if you, or your spouse if filing jointly, want $3 to go to this fund (see page 14) ▶ ☐ You ☐ Spouse

Filing Status

Check only one box.

1 ☐ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See page 15.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child (see page 16)

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a
b ☐ **Spouse**
Boxes checked on 6a and 6b

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if qualifying child for child tax credit (see page 17)
			☐
			☐
			☐
			☐

If more than four dependents, see page 17 and check here ▶ ☐

No. of children on 6c who:
- **lived with you**
- **did not live with you due to divorce or separation (see page 18)**

Dependents on 6c not entered above

d Total number of exemptions claimed
Add numbers on lines above ▶

Income

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

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

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2			7	4,075,297,061
8a	**Taxable** interest. Attach Schedule B if required			8a	79,397,922
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	36,316,248		
9a	Ordinary dividends. Attach Schedule B if required			9a	74,251,842
b	Qualified dividends (see page 22)	9b	55,280,929		
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 23)			10	20,184,055
11	Alimony received			11	6,001,031
12	Business income or (loss). Attach Schedule C or C-EZ	13*Cap. Gain Dist. =	86,260	12	140,718,121
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13	86,291,068
14	Other gains or (losses). Attach Form 4797			14	-10,128,864
15a	IRA distributions 15a 103,916,658	b	Taxable amount (see page 24)	15b	80,611,146
16a	Pensions and annuities 16a 518,275,059	b	Taxable amount (see page 25)	16b	321,362,058
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	192,708,304
18	Farm income or (loss). Attach Schedule F			18	-9,025,831
19	Unemployment compensation in excess of $2,400 per recipient (see page 27)			19	61,968,884
20a	Social security benefits 20a 276,574,128	b	Taxable amount (see page 27)	20b	103,599,299
21	Other income. List type and amount (see page 29)			21	17,412,894
22	Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	5,196,964,175

Adjusted Gross Income

23	Educator expenses (see page 29)	23	717,774		
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	366,107		
25	Health savings account deduction. Attach Form 8889	25	1,791,733		
26	Moving expenses. Attach Form 3903	26	1,554,463		
27	One-half of self-employment tax. Attach Schedule SE	27	13,427,757		
28	Self-employed SEP, SIMPLE, and qualified plans	28	10,694,046		
29	Self-employed health insurance deduction (see page 30)	29	12,954,664		
30	Penalty on early withdrawal of savings	30	230,300		
31a	Alimony paid b Recipient's SSN ▶	31a	6,005,551		
32	IRA deduction (see page 31)	32	7,058,717		
33	Student loan interest deduction (see page 34)	33	6,564,275		
34	Tuition and fees deduction. Attach Form 8917	34	3,898,648		
35	Domestic production activities deduction. Attach Form 8903	35	2,924,985		
36	Add lines 23 through 31a and 32 through 35			36	68,885,118
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37	5,128,079,057

21. Net oper. loss=	53,550,074
21. Stock options=	93,377
21. Cancel. of debt=	4,370,174
21. For. earn. inc. ex=	7,601,621
21. Gambling inc.=	13,010,447

36. Archer MSA Ded.=	12,168
36. Housing ded.=	29,589
36. Other adj.=	654,339

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 97. Cat. No. 11320B Form **1040** (2009)

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form 1040 (2009) 39a A = 11,669,591 B = 4,676,835 C = 173,327 D = 52,901 Page **2**

Tax and Credits

38	Amount from line 37 (adjusted gross income)			38	
39a	Check if: { ☒ A **You** were born before January 2, 1945, ☒ C Blind. / ☒ B **Spouse** was born before January 2, 1945, ☒ D Blind. } **Total boxes checked** ▶ **39a** ☐				Basic Stand. Ded. = 64,703,739 Add. Stand. Ded. = 7,458,929
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here ▶ **39b** [337,150				
40a	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin) . .			40a	Stand. = 64,703,739 Itmzed = 32,387,163
b	If you are increasing your standard deduction by certain real estate taxes, new motor vehicle taxes, or a net disaster loss, attach Schedule L and check here (see page 35) . ▶ **40b** ☐				Real Est. Tax Ded. = 13.986.600 Net Dis. Loss = 7.350 New Mot. Veh. Tax = 1,625.617
41	Subtract line 40a from line 38			41	86,716,763
42	**Exemptions.** If line 38 is $125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply $3,650 by the number on line 6d. Otherwise, see page 37 . .			42	93,672,537
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- . .			43	73,799,534
44	**Tax** (see page 37). Check if any tax is from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 .			44	73,411,672
45	**Alternative minimum tax** (see page 40). Attach Form 6251			45	2,509,771
46	Add lines 44 and 45 . . . . ▶			46	73,428,151
47	Foreign tax credit. Attach Form 1116 if required	47	4,047,218		52a F8396= 36.543 52b F8839= 63.843 52c F5695= 5.147.442 53a F3800= 168.915 53b F8801= 198.106 53c other= 626 53c AMV= 57.563
48	Credit for child and dependent care expenses. Attach Form 2441	48	5,279,880		
49	Education credits from Form 8863, line 29	49	8,593,633		
50	Retirement savings contributions credit. Attach Form 8880	50	5,254,158		53c Sch R= 46.849
51	Child tax credit (see page 42)	51	18,895,811		53c F8834= 2.109 53c F8911= 0 53c F8936= 13.293
52	Credits from Form: **a** ☐ 8396 **b** ☐ 8839 **c** ☐ 5695	52			
53	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐ ______	53			
54	Add lines 47 through 53. These are your **total credits**			54	36,071,610
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- . . . . . . ▶			55	62,980,830

Standard Deduction for—

- People who check any box on line 39a, 39b, or 40b **or** who can be claimed as a dependent, see page 35.
- All others:

Single or Married filing separately, $5,700

Married filing jointly or Qualifying widow(er), $11,400

Head of household, $8,350

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	11,054,201
57	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919 . .	57	a= 129,095 b= 51,607
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required . .	58	4,471,256
59	Additional taxes: **a** ☐ AEIC payments **b** ☐ Household employment taxes. Attach Schedule H	59	a= 104,028 b= 102,967
60	Add lines 55 through 59. This is your **total tax** Recapture Tax = 10,539 Other Taxes = 737,427 ▶	60	69,463,219

Payments

61	Federal income tax withheld from Forms W-2 and 1099 . .	61	86,946,579		
62	2009 estimated tax payments and amount applied from 2008 return	62	5,795,056		
63	Making work pay and government retiree credits. Attach Schedule M	63	77,237,581		
64a	**Earned income credit (EIC)**	64a	22,583,671		
b	Nontaxable combat pay election 64b 20,013				
65	Additional child tax credit. Attach Form 8812	65	17,541,143		70a F2439= 1,439
66	Refundable education credit from Form 8863, line 16 . . .	66	7,305,377		70b F4136= 217,833
67	First-time homebuyer credit. Attach Form 5405	67	0		70c F8801= 155,923
68	Amount paid with request for extension to file (see page 72) .	68	593,443		70d F8885= 5,455
69	Excess social security and tier 1 RRTA tax withheld (see page 72)	69	775,890		
70	Credits from Form: **a** ☐ 2439 **b** ☐ 4136 **c** ☐ 8801 **d** ☐ 8885	70			
71	Add lines 61, 62, 63, 64a, and 65 through 70. These are your **total payments** . . . . ▶			71	94,580,704

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See page 73 and fill in 73b, 73c, and 73d, or Form 8888.

72	If line 71 is more than line 60, subtract line 60 from line 71. This is the amount you **overpaid**			72	83,625,868
73a	Amount of line 72 you want **refunded to you.** If Form 8888 is attached, check here . ▶ ☐			73a	81,929,824
▶ b	Routing number ▶ **c** Type: ☐ Checking ☐ Savings				
▶ d	Account number				
74	Amount of line 72 you want **applied to your 2010 estimated tax** ▶	74	2,607,504		

Amount You Owe

75	**Amount you owe.** Subtract line 71 from line 60. For details on how to pay, see page 74 . ▶			75	11,805,940
76	Estimated tax penalty (see page 74)	76	3,665,595		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 75)? ☐ **Yes.** Complete the following. ☐ **No**

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

Sign Here

Joint return? See page 15. Keep a copy for your records.

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

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

Paid Preparer's Use Only

Preparer's signature ▶ 60,179,079	Date	Check if self-employed ☐	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code ▶		EIN	
		Phone no.	

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Electronically Filed Returns

Form 1040 (2009) Page **2**

Tax and Credits	38	Amount from line 37 (adjusted gross income)			38		
	39a	Check if: { ☐ **You** were born before January 2, 1945, ☐ Blind. ☐ **Spouse** was born before January 2, 1945, ☐ Blind. } **Total boxes checked ▶ 39a** ☐					Basic Stand. Ded. = 502,906,946 Add. Stand. Ded. = 12,335,975
	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here ▶ **39b** ☐					Stand. = 527,515,949
	40a	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)			40a		Itmzed = 801,590,865
	b	If you are increasing your standard deduction by certain real estate taxes, new motor vehicle taxes, or a net disaster loss, attach Schedule L and check here (see page 35) . ▶ **40b** ☐					Real Est. Tax Ded. = 10.120.263 Net Dis. Loss = 81.395 New Mot. Veh. Tax = 2.209.546
	41	Subtract line 40a from line 38			41	3.924.874.172	
	42	**Exemptions.** If line 38 is $125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply $3,650 by the number on line 6d. Otherwise, see page 37			42	749,416,504	
	43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	3,294,450,365	
	44	**Tax** (see page 37). Check if any tax is from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 .			44	591,878,239	
	45	**Alternative minimum tax** (see page 40). Attach Form 6251			45	12,981,604	
	46	Add lines 44 and 45 ▶			46	604,872,789	
	47	Foreign tax credit. Attach Form 1116 if required	47	3,284,969			52a F8396= 36,169 52b F8839= 227,505 52c F5695= 4,335,912 53a F3800= 799,351 53b F8801= 422,839 53c other= 2,388 53c AMV= 102,773 53c Sch R= 6,271 53c F8834= 1,578 53c F8911= 0 53c F8936= 74,410
	48	Credit for child and dependent care expenses. Attach Form 2441	48	2,785,876			
	49	Education credits from Form 8863, line 29	49	8,729,940			
	50	Retirement savings contributions credit. Attach Form 8880	50	858,260			
	51	Child tax credit (see page 42)	51	23,015,062			
	52	Credits from Form: **a** ☐ 8396 **b** ☐ 8839 **c** ☐ 5695	52				
	53	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐	53				
	54	Add lines 47 through 53. These are your **total credits**			54	44,683,304	
	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶			55	560,189,485	
Other Taxes	56	Self-employment tax. Attach Schedule SE			56	26,850,084	
	57	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919			57	a= 17,246 b= 17,282	
	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required			58	3,670,699	
	59	Additional taxes: **a** ☐ AEIC payments **b** ☐ Household employment taxes. Attach Schedule H			59	a= 66,341 b= 431,122	
	60	Add lines 55 through 59. This is your **total tax** Recapture Tax = 79,189 Other Taxes = 124,680 ▶			60	591,449,440	
Payments	61	Federal income tax withheld from Forms W-2 and 1099	61	572,545,625			
	62	2009 estimated tax payments and amount applied from 2008 return	62	107,375,137			
	63	Making work pay and government retiree credits. Attach Schedule M	63	38,914,957			
	64a	**Earned income credit (EIC)**	64a	52,003,351			
	b	Nontaxable combat pay election **64b** 332,508					
	65	Additional child tax credit. Attach Form 8812	65	22,287,108			
	66	Refundable education credit from Form 8863, line 16	66	6,277,923			70a F2439= 754
	67	First-time homebuyer credit. Attach Form 5405	67	0			70b F4136= 52,396
	68	Amount paid with request for extension to file (see page 72)	68	17,989,437			70c F8801= 1,552,012
	69	Excess social security and tier 1 RRTA tax withheld (see page 72)	69	1,248,514			70d F8885= 17,519
	70	Credits from Form: **a** ☐ 2439 **b** ☐ 4136 **c** ☐ 8801 **d** ☐ 8885	70				
	71	Add lines 61, 62, 63, 64a, and 65 through 70. These are your **total payments** ▶			71	820,264,735	
Refund	72	If line 71 is more than line 60, subtract line 60 from line 71. This is the amount you **overpaid**			72	-272,799,969	
Direct deposit? See page 73 and fill in 73b, 73c, and 73d, or Form 8888.	73a	Amount of line 72 you want **refunded to you.** If Form 8888 is attached, check here . ▶ ☐			73a	252,640,513	
▶	b	Routing number ▶ **c** Type: ☐ Checking ☐ Savings					
▶	d	Account number					
	74	Amount of line 72 you want **applied to your 2010 estimated tax** ▶	74	20,159,456			
Amount You Owe	75	**Amount you owe.** Subtract line 71 from line 60. For details on how to pay, see page 74 . ▶			75	44,382,535	
	76	Estimated tax penalty (see page 74)	76	397,861			

Standard Deduction for—

- People who check any box on line 39a, 39b, or 40b **or** who can be claimed as a dependent, see page 35.
- All others:

Single or Married filing separately, $5,700

Married filing jointly or Qualifying widow(er), $11,400

Head of household, $8,350

If you have a qualifying child, attach Schedule EIC.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 75)? ☐ **Yes.** Complete the following. ☐ **No**

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

Sign Here

Joint return? See page 15. Keep a copy for your records.

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

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

Paid Preparer's Use Only

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

Form **1040A**
Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return (99) **2009**
IRS Use Only—Do not write or staple in this space.

OMB No. 1545-0074

Label
(See page 17.)

Use the IRS label.

Otherwise, please print or type.

LABEL HERE

Your first name and initial

Last name

Total Forms Filed = 38,843,807

Your social security number 38,843,807

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

Last name

Total Forms Filed Electronically = 32,811,188

Spouse's social security number 11,182,854

Home address (number and street). If you have a P.O. box, see page 17.

Apt. no.

You **must** enter your SSN(s) above.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 17.

Single = 16,312,650 Joint = 10,372,964

Presidential Election Campaign ▶ Check here if you, or your spouse if filing jointly, want $3 to go to this fund (see page 17)

Checking a box below will not change your tax or refund.

▶ Y = * 901,411 ☐ **You** Y = ** 754,748 ☐ **Spouse**

Filing status
Check only one box.

16,312,650 1 ☐ Single
10,372,964 2 ☐ Married filing jointly (even if only one had income)
809,890 3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶ 25,980
12,042,105 4 ☐ Head of household (with qualifying person). (See page 18.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child (see page 19)

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a. 38,843,807

b ☐ **Spouse** 10,380,967

Boxes checked on 6a and 6b Exem. = 49,222,767

c **Dependents:**

If more than six dependents, see page 20.

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if qualifying child for child tax credit (see page 20)
CHILDREN AT HOME	16,816,190	28,759,916	14,799,454
CHILDREN AWAY FROM HOME	171,117	220,165	8,703,047
PARENTS	1,108,718	1,343,172	3,256,189
OTHER DEPENDENTS	3,920,539	6,240,569	1,010,764
TOTAL DEPENDENTS	19,898,558	36,563,822	☐
Total	Returns = See 6a	Exemp. = 85,786,589	☐

No. of children on 6c who:
- **lived with you** Ret. = 16,816,190 Exem. = 28,759,916
- **did not live with you due to divorce or separation (see page 21)** Ret. = 171,117 Exem. = 220,165

Dependents on 6c not entered above

Add numbers on lines above ▶ ☐

d Total number of exemptions claimed.

Income

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

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

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2.			7	35,196,127
8a	**Taxable** interest. Attach Schedule B if required.			8a	8,905,785
b	**Tax-exempt** interest. **Do not** include on line 8a.	8b	187,282		
9a	Ordinary dividends. Attach Schedule B if required.			9a	2,825,556
b	Qualified dividends (see page 25).	9b	2,180,837		
10	Capital gain distributions (see page 25).			10	143,482
11a	IRA distributions.	11a	1,644,993		
11b	Taxable amount (see page 25).			11b	1,520,783
12a	Pensions and annuities.	12a	5,519,191		
12b	Taxable amount (see page 26).			12b	5,164,419
13	Unemployment compensation in excess of $2,400 per recipient and Alaska Permanent Fund dividends (see page 28). Other Income = 698,408			13	3,493,940
14a	Social security benefits.	14a	6,517,188		
14b	Taxable amount (see page 28).			14b	2,822,721
15	Add lines 7 through 14b (far right column). This is your **total income.** ▶			15	39,330,970

Adjusted gross income

16	Educator expenses (see page 30).	16	647,577		
17	IRA deduction (see page 30).	17	411,037		
18	Student loan interest deduction (see page 32).	18	3,278,914		
19	Tuition and fees deduction. Attach Form 8917.	19	698,124		
20	Add lines 16 through 19. These are your **total adjustments.**			20	4,598,133
21	Subtract line 20 from line 15. This is your **adjusted gross income.** ▶			21	39,563,588

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 87. Cat. No. 11327A Form **1040A** (2009)

* One election box checked ** Both election boxes checked (counts each box separately)

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **1040A** Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return (99) 2009

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

OMB No. 1545-0074

Label (See page 17.)

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

LABEL HERE

Your first name and initial | Last name

Total Forms Filed = 39,563,588

Your social security number

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

Total Forms Filed Electronically = 32,811,188

Spouse's social security number

Home address (number and street). If you have a P.O. box, see page 17. | Apt. no.

▲ You **must** enter your SSN(s) above. ▲

City, town or post office, state, and ZIP code. If you have a foreign address, see page 17.

Single = 16,312,650 Joint = 10,372,964

Checking a box below will not change your tax or refund.

Presidential Election Campaign ▶ Check here if you, or your spouse if filing jointly, want $3 to go to this fund (see page 17) ▶ ☐ **You** ☐ **Spouse**

Filing status

Check only one box.

1 ☐ Single

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

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

4 ☐ Head of household (with qualifying person). (See page 18.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

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

Exemptions

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

b ☐ **Spouse**

Boxes checked on 6a and 6b

No. of children on 6c who:

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

Dependents on 6c not entered above

c **Dependents:**

If more than six dependents, see page 20.

(1) First name Last name	**(2)** Dependent's social security number	**(3)** Dependent's relationship to you	**(4)** ✓ if qualifying child for child tax credit (see page 20)
			☐
			☐
			☐
			☐
			☐
			☐

d Total number of exemptions claimed.

Add numbers on lines above ▶

Income

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

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

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2.		7	931,919,929
8a	**Taxable** interest. Attach Schedule B if required.		8a	10,008,128
b	**Tax-exempt** interest. **Do not** include on line 8a.	8b 499,756		
9a	Ordinary dividends. Attach Schedule B if required.		9a	2,259,416
b	Qualified dividends (see page 25).	9b 1,426,823		
10	Capital gain distributions (see page 25).		10	50,777
11a	IRA distributions.	11a 14,696,449	11b Taxable amount (see page 25). 11b	11,501,227
12a	Pensions and annuities.	12a 103,169,187	12b Taxable amount (see page 26). 12b	81,747,151
13	Unemployment compensation in excess of $2,400 per recipient and Alaska Permanent Fund dividends (see page 28). Other Income = 1,970,607		13	22,902,120
14a	Social security benefits.	14a 105,168,058	14b Taxable amount (see page 28). 14b	20,551,553
15	Add lines 7 through 14b (far right column). This is your **total income.** ▶		15	1,082,910,909

Adjusted gross income

16	Educator expenses (see page 30).	16 155,732		
17	IRA deduction (see page 30).	17 1,200,319		
18	Student loan interest deduction (see page 32).	18 2,688,026		
19	Tuition and fees deduction. Attach Form 8917.	19 1,717,608		
20	Add lines 16 through 19. These are your **total adjustments.**		20	5,761,684
21	Subtract line 20 from line 15. This is your **adjusted gross income.** ▶		21	1,077,149,225

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 87. Cat. No. 11327A Form **1040A** (2009)

Form 1040A (2009) Page **2**

Tax, credits, and payments

22	Enter the amount from line 21 (adjusted gross income).		22	
23a	Check if: ☐ A **You** were born before January 2, 1945, ☐ C Blind; ☐ B **Spouse** was born before January 2, 1945, ☐ D Blind } **Total boxes checked** ▶ 23a ☐			A= 5,088,990 B= 1,806,970 C= 91,099 D= 23,999
b	If you are married filing separately and your spouse itemizes deductions, see page 34 and check here Boxes Checked= 1,997 ▶ 23b ☐			
24a	Enter your **standard deduction** (see left margin).		24a	Tot. Std. Ded.= 39,278,992
b	If you are increasing your standard deduction by certain real estate taxes or new motor vehicle taxes, attach Schedule L and check here (see page 34) ▶ 24b			Add. Std. Deduction= 8,431,480
25	Subtract line 24a from line 22. If line 24a is more than line 22, enter -0-.		25	34,734,398
26	**Exemptions.** If line 22 is $125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply $3,650 by the number on line 6d. Otherwise, see page 34.		26	38,843,807
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your **taxable income.** ▶		27	26,534,626
28	**Tax,** including any alternative minimum tax (see page 35).		28	26,456,517
29	Credit for child and dependent care expenses. Attach Form 2441.	29 1,824,908		
30	Credit for the elderly or the disabled. Attach Schedule R.	30 38,127		
31	Education credits from Form 8863, line 29.	31 3,774,802		
32	Retirement savings contributions credit. Attach Form 8880.	32 3,329,908		
33	Child tax credit (see page 38).	33 8,407,039		
34	Add lines 29 through 33. These are your **total credits.**		34	14,124,347
35	Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-.		35	19,612,701
36	Advance earned income credit payments from Form(s) W-2, box 9.		36	86,207
37	Add lines 35 and 36. This is your **total tax.** ▶		37	19,681,876
38	Federal income tax withheld from Forms W-2 and 1099.	38 35,493,299		
39	2009 estimated tax payments and amount applied from 2008 return.	39 480,189		
40	Making work pay and government retiree credits. Attach Schedule M.	40 31,830,724		
41a	**Earned income credit (EIC).**	41a 14,425,342		
b	Nontaxable combat pay election. 41b 16,008			
42	Additional child tax credit. Attach Form 8812.	42 12,035,402		Excess FICA withheld= 1,032
43	Refundable education credit from Form 8863, line 16.	43 3,304,705		Extension Request= 12,047
44	Add lines 38, 39, 40, 41a, 42, and 43. These are your **total payments.** ▶		44	37,933,480

Standard Deduction for—

- People who checked any box on line 23a, 23b, or 24b or who can be claimed as a dependent, see page 34.
- All others:

Single or Married filing separately, $5,700

Married filing jointly or Qualifying widow(er), $11,400

Head of household, $8,350

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See page 64 and fill in 46b, 46c, and 46d or Form 8888.

45	If line 44 is more than line 37, subtract line 37 from line 44. This is the amount you **overpaid.**		45	35,300,343
46a	Amount of line 45 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐		46a	35,199,612
▶ b	Routing number ☐☐☐☐☐☐☐☐☐ ▶ c Type: ☐ Checking ☐ Savings			
▶ d	Account number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐			
47	Amount of line 45 you want **applied to your 2010 estimated tax.**	47 151,783		

Amount you owe

48	**Amount you owe.** Subtract line 44 from line 37. For details on how to pay, see page 66. ▶		48	2,951,806
49	Estimated tax penalty (see page 66).	49 596,607		

Third party designee

Do you want to allow another person to discuss this return with the IRS (see page 67)? ☐ **Yes.** Complete the following. ☐ **No**

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

Sign here

Joint return? See page 17.

Keep a copy for your records.

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

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

Paid preparer's use only

Preparer's signature ▶ 21,369,514	Date	Check if self-employed ☐	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code ▶		EIN	
		Phone no.	

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form 1040A (2009) Page **2**

Tax, credits, and payments

22 Enter the amount from line 21 (adjusted gross income). 22

23a Check if: { ☐ **You** were born before January 2, 1945, ☐ Blind } ☐ **Spouse** was born before January 2, 1945, ☐ Blind } **Total boxes checked** ▶ 23a ☐

b If you are married filing separately and your spouse itemizes deductions, see page 34 and check here ▶ 23b ☐

24a Enter your **standard deduction** (see left margin). 24a Tot. Std. Ded.= 327,449,921

b If you are increasing your standard deduction by certain real estate taxes or new motor vehicle taxes, attach Schedule L and check here (see page 34) ▶ 24b Add. Std. Deduction= 6,810,293

25 Subtract line 24a from line 22. If line 24a is more than line 22, enter -0-. 25 764,819,945

26 **Exemptions.** If line 22 is $125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply $3,650 by the number on line 6d. Otherwise, see page 34. 26 312,696,416

27 Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your **taxable income.** ▶ 27 522,430,974

28 **Tax,** including any alternative minimum tax (see page 35). 28 69,376,390

29 Credit for child and dependent care expenses. Attach Form 2441. 29 978,498

30 Credit for the elderly or the disabled. Attach Schedule R. 30 5,064

31 Education credits from Form 8863, line 29. 31 3,103,202

32 Retirement savings contributions credit. Attach Form 8880. 32 507,001

33 Child tax credit (see page 38). 33 8,238,606

34 Add lines 29 through 33. These are your **total credits.** 34 12,832,371

35 Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-. 35 56,544,396

36 Advance earned income credit payments from Form(s) W-2, box 9. 36 57,456

37 Add lines 35 and 36. This is your **total tax.** ▶ 37 56,601,852

38 Federal income tax withheld from Forms W-2 and 1099. 38 85,760,128

39 2009 estimated tax payments and amount applied from 2008 return. 39 1,269,584

40 Making work pay and government retiree credits. Attach Schedule M. 40 14,518,010

41a **Earned income credit (EIC).** 41a 35,191,286

b Nontaxable combat pay election. 41b 274,760

42 Additional child tax credit. Attach Form 8812. 42 15,311,132

43 Refundable education credit from Form 8863, line 16. 43 2,643,118

44 Add lines 38, 39, 40, 41a, 42, and 43. These are your **total payments.** ▶ 44 154,785,004

Excess FICA withheld= 90

Extension Request= 12,371

Standard Deduction for—

- People who checked any box on line 23a, 23b, or 24b or who can be claimed as a dependent, see page 34.
- All others:

Single or Married filing separately, $5,700

Married filing jointly or Qualifying widow(er), $11,400

Head of household, $8,350

If you have a qualifying child, attach Schedule EIC.

Refund

45 If line 44 is more than line 37, subtract line 37 from line 44. This is the amount you **overpaid.** 45 32,239,029

46a Amount of line 45 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐ 46a 100,965,230

▶ b Routing number ☐☐☐☐☐☐☐☐☐ ▶ c Type: ☐ Checking ☐ Savings

▶ d Account number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

47 Amount of line 45 you want **applied to your 2010 estimated tax.** 47 148,553

Direct deposit? See page 64 and fill in 46b, 46c, and 46d or Form 8888.

Amount you owe

48 **Amount you owe.** Subtract line 44 from line 37. For details on how to pay, see page 66. ▶ 48 2,955,599

49 Estimated tax penalty (see page 66). 49 24,967

Third party designee

Do you want to allow another person to discuss this return with the IRS (see page 67)? ☐ **Yes.** Complete the following. ☐ **No**

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

Sign here

Joint return? See page 17.

Keep a copy for your records.

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

Your signature | Date | Your occupation | Daytime phone number

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

Paid preparer's use only

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

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

Form **1040A** (2009)

Department of the Treasury—Internal Revenue Service

Form **1040EZ**

Income Tax Return for Single and Joint Filers With No Dependents (99) 2009

OMB No. 1545-0074

Label (See page 9.) **Use the IRS label.** Otherwise, please print or type.

LABEL HERE

Your first name and initial | Last name Total Forms Filed = 16,785,574

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

Home address (number and street). If you have a P.O. box, see page 9. | Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 9.

Single = 16,112,452 Joint = 673,122

Your social security number 16,785,574

Spouse's social security number 673,122

▲ You **must** enter your SSN(s) above. ▲

Presidential Election Campaign (see page 9)

Checking a box below will not change your tax or refund.

Y = * 591,536 Y = ** 53,979

Check here if you, or your spouse if a joint return, want $3 to go to this fund . . ▶ ☐ **You** ☐ **Spouse**

Income

Attach Form(s) W-2 here.

Enclose, but do not attach, any payment.

You may benefit from filing Form 1040A or 1040. See *Before You Begin* on page 4.

1	Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	1	16,393,550
	Tax exempt interest = 0		
2	Taxable interest. If the total is over $1,500, you cannot use Form 1040EZ.	2	2,125,389
3	Unemployment compensation in excess of $2,400 per recipient and Alaska Permanent Fund dividends (see page 11). Other Net Income or Loss = 108,077	3	1,255,427
4	Add lines 1, 2, and 3. This is your **adjusted gross income.**	4	16,785,574
5	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. ☐ **You** ☐ **Spouse** You boxes checked = 5,055,141 Total Exemptions = 12,403,556 If no one can claim you (or your spouse if a joint return), enter $9,350 if **single;** $18,700 if **married filing jointly.** See back for explanation.	5	16,779,583
6	Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your **taxable income.** ▶	6	10,887,282

Payments, Credits, and Tax

7	Federal income tax withheld from Form(s) W-2 and 1099.	7	15,737,424
8	Making work pay credit (see worksheet on back).	8	10,776,760
9a	**Earned income credit (EIC)** (see page 13).	9a	1,814,445
b	Nontaxable combat pay election. 9b 999		F4868 payment = 1,997
10	Add lines 7, 8, and 9a. These are your **total payments and credits.** Excess FICA / RRTA = 0	10	16,143,948
11	**Tax.** Use the amount on **line 6 above** to find your tax in the tax table on pages 27 through 35 of the instructions. Then, enter the tax from the table on this line.	11	10,883,283

Refund

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

12a	If line 10 is larger than line 11, subtract line 11 from line 10. This is your **refund.** If Form 8888 is attached, check here ▶ ☐	12a	14,666,375
▶ b	Routing number ▶ **c** Type: ☐ Checking ☐ Savings		
▶ d	Account number		

Amount you owe

13	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	1,614,666

Third party designee

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

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

Sign here

Joint return? See page 6.

Keep a copy for your records.

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

Your signature | Date | Your occupation | Daytime phone number

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

Paid preparer's use only

Preparer's signature ▶ 5,351,068 | Date | Check if self-employed ☐ | Preparer's SSN or PTIN

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

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 36. Cat. No. 11329W Form **1040EZ** (2009)

* One election box checked ** Both election boxes checked (counts each box separately)

Department of the Treasury—Internal Revenue Service

Form **1040EZ**

Income Tax Return for Single and Joint Filers With No Dependents (99) 2009

OMB No. 1545-0074

Label

(See page 9.)

Use the IRS label.

Otherwise, please print or type.

L A B E L H E R E

Your first name and initial

Last name

Total Forms Filed = 291,298,350

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

Last name

Home address (number and street). If you have a P.O. box, see page 9.

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 9.

Single = 20,892,752 Joint = 959,519

Your social security number

Spouse's social security number

▲ You **must** enter your SSN(s) above. ▲

Checking a box below will not change your tax or refund.

Presidential Election Campaign (see page 9) ▶ Check here if you, or your spouse if a joint return, want $3 to go to this fund . . ▶ ☐ **You** ☐ **Spouse**

Income

Attach Form(s) W-2 here.

Enclose, but do not attach, any payment.

You may benefit from filing Form 1040A or 1040. See *Before You Begin* on page 4.

1	Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	1	281,832,485
	Tax exempt interest = 0		
2	Taxable interest. If the total is over $1,500, you cannot use Form 1040EZ.	2	306,385
3	Unemployment compensation in excess of $2,400 per recipient and Alaska Permanent Fund dividends (see page 11). Other Net Income or Loss = 799,501	3	8,359,978
4	Add lines 1, 2, and 3. This is your **adjusted gross income.**	4	291,298,350
5	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. ☐ **You** ☐ **Spouse** If no one can claim you (or your spouse if a joint return), enter $9,350 if **single;** $18,700 if **married filing jointly.** See back for explanation.	5	92,220,201
6	Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your **taxable income.** ▶	6	167,453,193

Payments, Credits, and Tax

7	Federal income tax withheld from Form(s) W-2 and 1099.	7	28,791,241
8	Making work pay credit (see worksheet on back).	8	4,186,782
9a	**Earned income credit (EIC)** (see page 13).	9a	477,601
b	Nontaxable combat pay election. 9b 9,262	F4868 payment =	2,932
10	Add lines 7, 8, and 9a. These are your **total payments and credits.** Excess FICA / RRTA = 0 ▶	10	33,506,484
11	**Tax.** Use the amount on **line 6 above** to find your tax in the tax table on pages 27 through 35 of the instructions. Then, enter the tax from the table on this line.	11	22,924,197

Refund

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

12a	If line 10 is larger than line 11, subtract line 11 from line 10. This is your **refund.** If Form 8888 is attached, check here ▶ ☐	12a	11,165,762
▶ b	Routing number ▶ c Type: ☐ Checking ☐ Savings		
▶ d	Account number		

Amount you owe

13	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	583,476

Third party designee

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

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

Sign here

Joint return? See page 6.

Keep a copy for your records.

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

Your signature | Date | Your occupation | Daytime phone number

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

Paid preparer's use only

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

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

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 36. Cat. No. 11329W Form **1040EZ** (2009)

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

NUMBER OF RETURNS FILED FOR SELECTED LINES

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

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

OMB No. 1545-0074

2009

Attachment Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

Total Schedules Filed = 46,392,216

Medical and Dental Expenses		**Caution.** Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see page A-1)	1	10,090,297		
	2	Enter amount from Form 1040, line 38 | 2 |				
	3	Multiply line 2 by 7.5% (.075)	3	10,087,293		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	10,090,297
Taxes You Paid (See page A-2.)	5	State and local **(check only one box):**				
		a ☐ Income taxes, **or** **b** ☐ General sales taxes	5	44,016,660		Income Tax = 33,754,929 General Sales Tax = 10,261,731
	6	Real estate taxes (see page A-5)	6	39,987,898		
	7	New motor vehicle taxes from line 11 of the worksheet on back. Skip this line if you checked box 5b	7	2,234,141		
	8	Other taxes. List type and amount ▶ Personal Property Tax = 16,119,827	8	5,435,231		
	9	Add lines 5 through 8			9	45,423,760
Interest You Paid (See page A-6.) **Note.** Personal interest is not deductible.	10	Home mortgage interest and points reported to you on Form 1098	10	36,110,081		
	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-7 and show that person's name, identifying no., and address ▶	11	1,070,248		
	12	Points not reported to you on Form 1098. See page A-7 for special rules	12	2,812,342		
	13	Qualified mortgage insurance premiums (see page A-7)	13	3,596,975		
	14	Investment interest. Attach Form 4952 if required. (See page A-8.)	14	1,578,759		
	15	Add lines 10 through 14			15	37,004,065
Gifts to Charity If you made a gift and got a benefit for it, see page A-8.	16	Gifts by cash or check. If you made any gift of $250 or more, see page A-8	16	34,311,435		
	17	Other than by cash or check. If any gift of $250 or more, see page A-8. You **must** attach Form 8283 if over $500	17	21,867,440		
	18	Carryover from prior year	18	557,316		
	19	Add lines 16 through 18 Capital Gains Deduction Limitation = 28,433			19	37,243,302
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See page A-10.)			20	134,237
Job Expenses and Certain Miscellaneous Deductions (See page A-10.)	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-10.) ▶	21	14,942,268		
	22	Tax preparation fees	22	22,082,123		
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	23	7,586,942		
	24	Add lines 21 through 23	24	28,372,887		
	25	Enter amount from Form 1040, line 38 | 25 |				
	26	Multiply line 25 by 2% (.02)	26	28,372,550		
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27	11,867,883
Other Miscellaneous Deductions	28	Other—from list on page A-11. List type and amount ▶ Gambling Loss Deduction = 876,565 Other than Gambling Ded. = 536,178 Property Income, Casualty & Theft Deduction = 14,355			28	1,411,210
Total Itemized Deductions	29	Is Form 1040, line 38, over $166,800 (over $83,400 if married filing separately)? ☐ **No.** Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40a. ☐ **Yes.** Your deduction may be limited. See page A-11 for the amount to enter. ▶			29	45,695,736
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here 207,516 = ▶ ☐				

For Paperwork Reduction Act Notice, see Form 1040 instructions. Cat. No. 17145C **Schedule A (Form 1040) 2009**

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

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

OMB No. 1545-0074
2009
Attachment Sequence No. **07**

Name(s) shown on Form 1040: Total Schedules Filed = 46,392,216

Your social security number

Medical and Dental Expenses		**Caution.** Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see page A-1)	1	119,791,957		
	2	Enter amount from Form 1040, line 38 [2]				
	3	Multiply line 2 by 7.5% (.075)	3	39,926,161		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	79,865,796
Taxes You Paid (See page A-2.)	5	State and local **(check only one box):**				
		a ☐ Income taxes, **or** b ☐ General sales taxes	5	251,658,325		Income Tax = 236,095,574 General Sales Tax = 15,562,752
	6	Real estate taxes (see page A-5)	6	167,779,177		
	7	New motor vehicle taxes from line 11 of the worksheet on back. Skip this line if you checked box 5b	7	3,449,410		
	8	Other taxes. List type and amount ▶ Personal Property Tax = 6,062,775	8	3,082,450		
	9	Add lines 5 through 8			9	432,032,137
Interest You Paid (See page A-6.)	10	Home mortgage interest and points reported to you on Form 1098	10	414,454,048		
Note. Personal interest is not deductible.	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-7 and show that person's name, identifying no., and address ▶	11	6,358,663		
	12	Points not reported to you on Form 1098. See page A-7 for special rules	12	1,684,526		
	13	Qualified mortgage insurance premiums (see page A-7)	13	5,467,406		
	14	Investment interest. Attach Form 4952 if required. (See page A-8.)	14	14,086,816		
	15	Add lines 10 through 14			15	442,051,459
Gifts to Charity	16	Gifts by cash or check. If you made any gift of $250 or more, see page A-8	16	129,946,302		
If you made a gift and got a benefit for it, see page A-8.	17	Other than by cash or check. If any gift of $250 or more, see page A-8. You **must** attach Form 8283 if over $500	17	31,816,050		
	18	Carryover from prior year	18	27,783,719		
	19	Add lines 16 through 18			19	158,016,526
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See page A-10.)			20	2,330,132
Job Expenses and Certain Miscellaneous Deductions (See page A-10.)	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-10.) ▶	21	75,607,218		
	22	Tax preparation fees	22	6,646,100		
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	23	30,559,671		
	24	Add lines 21 through 23	24	112,812,989		
	25	Enter amount from Form 1040, line 38 [25]				
	26	Multiply line 25 by 2% (.02)	26	66,679,397		
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27	80,902,507
Other Miscellaneous Deductions	28	Other—from list on page A-11. List type and amount ▶ Gambling Loss Deduction = 15,345,475 Other than Gambling Ded. = 3,300,753 Property Income, Casualty & Theft Deduction = 2,467,735			28	21,113,963
Total Itemized Deductions	29	Is Form 1040, line 38, over $166,800 (over $83,400 if married filing separately)? ☐ **No.** Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40a. ☐ **Yes.** Your deduction may be limited. See page A-11 for the amount to enter. ▶			29	1,203,808,276
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ ☐				

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

NUMBER OF RETURNS FILED FOR SELECTED LINES

SCHEDULE B
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

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

OMB No. 1545-0074

2009

Attachment
Sequence No. **08**

Name(s) shown on return

Your social security number

Total Schedules Filed = 22,210,552

Part I Interest

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

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

			Amount
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 instructions on back and list this interest first. Also, show that buyer's social security number and address ► Of the total schedules filed, the component parts are as follows: F1040 = 20,068,734 F1040A = 2,141,818 The component parts of line 2 are as follows: F1040 = 18,973,809 F1040A = 2,047,727	1	
2	Add the amounts on line 1	2	21,021,536
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	34,240
4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ►	4	

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

Part II Ordinary Dividends

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

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

			Amount
5	List name of payer ► The component parts of line 6 are as follows: F1040 = 14,367,753 F1040A = 843,376	5	
6	Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ►	6	15,211,129

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

Part III Foreign Accounts and Trusts

(See instructions on back.)

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

		Yes	No
7a	At any time during 2009, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See instructions on back for exceptions and filing requirements for Form TD F 90-22.1 Yes = 422,364		
b	If "Yes," enter the name of the foreign country ►		
8	During 2009, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back Yes = 43.110		

For Paperwork Reduction Act Notice, see Form 1040A or 1040 instructions. Cat. No. 17146N **Schedule B (Form 1040A or 1040) 2009**

SCHEDULE B
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

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

OMB No. 1545-0074
2009
Attachment
Sequence No. **08**

Name(s) shown on return

Your social security number

Total Schedules Filed = 22,210,552

Part I Interest

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

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

Amount

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 instructions on back and list this interest first. Also, show that buyer's social security number and address ►

Of the total schedules filed, the component parts are as follows:

F1040 = 20,068,734 F1040A = 2,141,818

The component parts of line 2 are as follows:

F1040 = 150,787,672 F1040A = 8,352,375

2 Add the amounts on line 1 . . . . **2** 159,140,047

3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 . . . . **3** 40,291

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

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

Part II Ordinary Dividends

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

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

Amount

5 List name of payer ►

The component parts of line 6 are as follows:

F1040 = 157,288,451 F1040A = 1,837,188

6 Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a . . . . ► **6** 159,125,639

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

Part III Foreign Accounts and Trusts

(See instructions on back.)

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

Yes **No**

7a At any time during 2009, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See instructions on back for exceptions and filing requirements for Form TD F 90-22.1 . . . .

b If "Yes," enter the name of the foreign country ►

8 During 2009, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back . . . .

For Paperwork Reduction Act Notice, see Form 1040A or 1040 instructions. Cat. No. 17146N **Schedule B (Form 1040A or 1040) 2009**

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss 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 for Schedule C (Form 1040).**

OMB No. 1545-0074

2009

Attachment Sequence No. **09**

Name of proprietor

Total Schedules Filed = 25,208,279 Includes 4,485,775 Schedule C-EZ's

Social security number (SSN)

A Principal business or profession, including product or service (see page C-2 of the instructions)

B Enter code from pages C-9, 10, & 11 ▶ 22,661,892

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

D Employer ID number (EIN), if any 3,320,633

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

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

F Accounting method: **(1)** ☐ Cash **(2)** ☐ Accrual **(3)** ☐ Other (specify) ▶

G Did you "materially participate" in the operation of this business during 2009? If "No," see page C-3 for limit on losses ☐ **Yes** ☐ **No**

H If you started or acquired this business during 2009, check here . . . . Boxes checked.= 1,687,878 . ▶ ☐

Part I Income

1	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 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. Also see page C-3 for limit on losses. 95,533 ▶ ☐	**1**	21,501,961
2	Returns and allowances	**2**	650,772
3	Subtract line 2 from line 1	**3**	21,502,556
4	Cost of goods sold (from line 42 on page 2)	**4**	4,304,538
5	**Gross profit.** Subtract line 4 from line 3	**5**	21,517,705
6	Other income, including federal and state gasoline or fuel tax credit or refund (see page C-4)	**6**	1,034,202
7	**Gross income.** Add lines 5 and 6 ▶	**7**	21,734,708

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

8	Advertising	**8**	5,581,605	**18**	Office expense	**18**	7,238,206
9	Car and truck expenses (see page C-4)	**9**	11,420,160	**19**	Pension and profit-sharing plans	**19**	133,136
				20	Rent or lease (see page C-6):		
10	Commissions and fees	**10**	974,422	**a**	Vehicles, machinery, and equipment	**20a**	1,748,408
11	Contract labor (see page C-4)	**11**	1,938,863	**b**	Other business property	**20b**	2,978,521
12	Depletion	**12**	80,137	**21**	Repairs and maintenance	**21**	4,374,854
13	Depreciation and section 179 expense deduction (not included in Part III) (see page C-5)	**13**	6,260,208	**22**	Supplies (not included in Part III)	**22**	8,891,376
				23	Taxes and licenses	**23**	6,099,805
				24	Travel, meals, and entertainment:		
				a	Travel	**24a**	4,145,297
14	Employee benefit programs (other than on line 19)	**14**	275,070	**b**	Deductible meals and entertainment (see page C-6)	**24b**	6,044,390
15	Insurance (other than health)	**15**	5,615,051	**25**	Utilities	**25**	8,205,661
16	Interest:			**26**	Wages (less employment credits)	**26**	1,122,273
a	Mortgage (paid to banks, etc.)	**16a**	570,349	**27**	Other expenses (from line 48 on page 2)	**27**	11,848,550
b	Other	**16b**	1,610,570				
17	Legal and professional services	**17**	7,196,621				

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27 ▶	**28**	19,161,544
29	Tentative profit or (loss). Subtract line 28 from line 7	**29**	22,398,594
30	Expenses for business use of your home. Attach **Form 8829**	**30**	3,420,741
31	**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, line 13** (if you checked the box on line 1, see page C-7). Estates and trusts, enter on **Form 1041, line 3.** ● If a loss, you **must** go to line 32.	**31**	22,111,784

nondeductible loss (+)/suspended loss carryover (-) 131,036

32 If you have a loss, check the box that describes your investment in this activity (see page C-7).

● If you checked 32a, enter the loss on both **Form 1040, line 12,** and **Schedule SE, line 2,** or on **Form 1040NR, line 13** (if you checked the box on line 1, see the line 31 instructions on page C-7). Estates and trusts, enter on **Form 1041, line 3.**

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

Total boxes checked = 5,804,978

32a ☐ All investment is at risk.

32b ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see page C-9 of the instructions. Cat. No. 11334P **Schedule C (Form 1040) 2009**

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss 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 for Schedule C (Form 1040).

OMB No. 1545-0074
2009
Attachment
Sequence No. **09**

Name of proprietor
Total Schedules Filed = 25,208,279 Includes 4,485,775 Schedule C-EZ's

Social security number (SSN)

A Principal business or profession, including product or service (see page C-2 of the instructions)

B Enter code from pages C-9, 10, & 11 ▶

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

D Employer ID number (EIN), if any

E Business address (including suite or room no.) ▶
City, town or post office, state, and ZIP code

F Accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶

G Did you "materially participate" in the operation of this business during 2009? If "No," see page C-3 for limit on losses ☐ Yes ☐ No

H If you started or acquired this business during 2009, check here ▶ ☐

Part I Income

1	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 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. Also see page C-3 for limit on losses. ▶ ☐	1	1,197,012,100
2	Returns and allowances	2	27,171,172
3	Subtract line 2 from line 1	3	1,169,840,928
4	Cost of goods sold (from line 42 on page 2)	4	376,651,004
5	**Gross profit.** Subtract line 4 from line 3	5	793,189,924
6	Other income, including federal and state gasoline or fuel tax credit or refund (see page C-4)	6	18,813,490
7	**Gross income.** Add lines 5 and 6 ▶	7	812,003,415

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

8	Advertising	8	13,638,752	18	Office expense	18	11,759,544
9	Car and truck expenses (see page C-4)	9	75,184,083	19	Pension and profit-sharing plans	19	1,181,846
				20	Rent or lease (see page C-6):		
10	Commissions and fees	10	11,793,239	a	Vehicles, machinery, and equipment	20a	7,884,803
11	Contract labor (see page C-4)	11	32,317,256	b	Other business property	20b	32,881,204
12	Depletion	12	699,266	21	Repairs and maintenance	21	14,335,673
13	Depreciation and section 179 expense deduction (not included in Part III) (see page C-5)			22	Supplies (not included in Part III)	22	29,815,291
				23	Taxes and licenses	23	17,005,858
				24	Travel, meals, and entertainment:		
		13	34,563,332	a	Travel	24a	11,331,522
14	Employee benefit programs (other than on line 19)	14	2,883,924	b	Deductible meals and entertainment (see page C-6)	24b	7,518,563
15	Insurance (other than health)	15	17,100,905	25	Utilities	25	23,643,543
16	Interest:			26	Wages (less employment credits)	26	75,032,909
a	Mortgage (paid to banks, etc.)	16a	5,320,265	27	Other expenses (from line 48 on page 2)		
b	Other	16b	7,052,832			27	110,106,645
17	Legal and professional services	17	10,273,959				

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27 ▶	28	557,071,074
29	Tentative profit or (loss). Subtract line 28 from line 7	29	254,932,341
30	Expenses for business use of your home. Attach **Form 8829**	30	10,846,431
31	**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, line 13** (if you checked the box on line 1, see page C-7). Estates and trusts, enter on **Form 1041, line 3.** ● If a loss, you **must** go to line 32.	31	244,982,827

nondeductible loss (+)/suspended loss carryover (-) 896,917

32 If you have a loss, check the box that describes your investment in this activity (see page C-7).

- If you checked 32a, enter the loss on both **Form 1040, line 12,** and **Schedule SE, line 2,** or on **Form 1040NR, line 13** (if you checked the box on line 1, see the line 31 instructions on page C-7). Estates and trusts, enter on **Form 1041, line 3.**
- If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.

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

For Paperwork Reduction Act Notice, see page C-9 of the instructions. Cat. No. 11334P **Schedule C (Form 1040) 2009**

Part 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** ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . ☐ **Yes** ☐ **No**

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	1,353,492
36	Purchases less cost of items withdrawn for personal use	36	2,429,372
37	Cost of labor. Do not include any amounts paid to yourself	37	619,821
38	Materials and supplies	38	1,783,266
39	Other costs	39	902,104
40	Add lines 35 through 39	40	
41	Inventory at end of year	41	1,428,022
42	**Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42	

Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-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 2009, enter the number of miles you used your vehicle for:

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

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**

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

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

Part 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** ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . ☐ **Yes** ☐ **No**

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	**35**	42,270,562
36	Purchases less cost of items withdrawn for personal use	**36**	253,069,393
37	Cost of labor. Do not include any amounts paid to yourself	**37**	28,005,620
38	Materials and supplies	**38**	43,385,353
39	Other costs	**39**	53,802,912
40	Add lines 35 through 39	**40**	
41	Inventory at end of year	**41**	43,882,836
42	**Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on page 1, line 4	**42**	

Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-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 2009, enter the number of miles you used your vehicle for:

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

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**

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

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

SCHEDULE C-EZ
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

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 page 2.

OMB No. 1545-0074

2009

Attachment
Sequence No. **09A**

Name of proprietor

Total Schedules Filed = 4,485,775 Data is tabulated with the Schedule C's

Social security number (SSN)

Part I General Information

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

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

And You:

- Had no employees during the year.
- Are not required to file **Form 4562,** Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, on page C-5 to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service

B Enter business code (see page 2) ►

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

D Enter your EIN (see page 2)

E Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.

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

Part II Figure Your Net Profit

1 **Gross receipts. Caution.** 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 page 2). If more than $5,000, you **must** use Schedule C **2**

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

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

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

5 Of the total number of miles you drove your vehicle during 2009, enter the number of miles you used your vehicle for:

a Business ______________ **b** Commuting (see page 2) ______________ **c** Other ______________

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**

For Paperwork Reduction Act Notice, see page 2. Cat. No. 14374D **Schedule C-EZ (Form 1040) 2009**

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

SCHEDULE C-EZ
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

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 page 2.

OMB No. 1545-0074

2009

Attachment
Sequence No. **09A**

Name of proprietor

Total Schedules Filed = 4,485,775 Data is tabulated with the Schedule C's

Social security number (SSN)

Part I General Information

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

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

And You:

- Had no employees during the year.
- Are not required to file **Form 4562,** Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, on page C-5 to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service

B Enter business code (see page 2) ▶

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

D Enter your EIN (see page 2)

E Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.

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

Part II Figure Your Net Profit

1	**Gross receipts. Caution.** 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 page 2). If more than $5,000, you **must** use Schedule C	2	
3	**Net profit.** Subtract line 2 from line 1. If less than zero, you **must** use Schedule C. Enter on both **Form 1040, line 12,** and **Schedule SE, line 2,** or on **Form 1040NR, line 13.** (If you checked the box on line 1, **do not** report the amount from line 3 on Schedule SE, line 2.) Estates and trusts, enter on **Form 1041, line 3**	3	

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

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

5 Of the total number of miles you drove your vehicle during 2009, enter the number of miles you used your vehicle for:

a Business ______________ **b** Commuting (see page 2) ______________ **c** Other ______________

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**

For Paperwork Reduction Act Notice, see page 2. Cat. No. 14374D **Schedule C-EZ (Form 1040) 2009**

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

NUMBER OF RETURNS FILED FOR SELECTED LINES

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

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

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

OMB No. 1545-0074

2009

Attachment
Sequence No. **12**

Name(s) shown on return

Total Schedules Filed = 20,432,994 Total Sales Reported with Form 1099 = 15,649,910

Your social security number

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

	(a) Description of property (Example: 100 sh. XYZ Co.)	**(b)** Date acquired (Mo., day, yr.)	**(c)** Date sold (Mo., day, yr.)	**(d)** Sales price (see page D-7 of the instructions)	**(e)** Cost or other basis (see page D-7 of the instructions)	**(f) Gain or (loss)** Subtract (e) from (d)
1						

2	Enter your short-term totals, if any, from Schedule D-1, line 2	2		8,969,362
3	**Total short-term sales price amounts.** Add lines 1 and 2 in column (d)	3	9,379,621	
4	Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	4		704,380
5	Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	5		1,163,070
6	Short-term capital loss carryover. Enter the amount, if any, from line 10 of your **Capital Loss Carryover Worksheet** on page D-7 of the instructions	6		(3,848,853)
7	**Net short-term capital gain or (loss).** Combine lines 1 through 6 in column (f)	7		10,982,206

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

	(a) Description of property (Example: 100 sh. XYZ Co.)	**(b)** Date acquired (Mo., day, yr.)	**(c)** Date sold (Mo., day, yr.)	**(d)** Sales price (see page D-7 of the instructions)	**(e)** Cost or other basis (see page D-7 of the instructions)	**(f) Gain or (loss)** Subtract (e) from (d)
8						

9	Enter your long-term totals, if any, from Schedule D-1, line 9	9		11,729,360
10	**Total long-term sales price amounts.** Add lines 8 and 9 in column (d)	10	12,463,944	
11	Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	11		2,102,946
12	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12		1,807,538
13	Capital gain distributions. See page D-2 of the instructions	13		3,440,723
14	Long-term capital loss carryover. Enter the amount, if any, from line 15 of your **Capital Loss Carryover Worksheet** on page D-7 of the instructions	14		(6,616,370)
15	**Net long-term capital gain or (loss).** Combine lines 8 through 14 in column (f). Then go to Part III on the back	15		16,878,480

For Paperwork Reduction Act Notice, see Form 1040 or Form 1040NR instructions. Cat. No. 11338H **Schedule D (Form 1040) 2009**

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

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

OMB No. 1545-0074
2009
Attachment
Sequence No. **12**

Name(s) shown on return
Total Schedules Filed = 20,432,994 Total Sales Reported with Form 1099 = 4,025,988,276

Your social security number

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

	(a) Description of property (Example: 100 sh. XYZ Co.)	**(b)** Date acquired (Mo., day, yr.)	**(c)** Date sold (Mo., day, yr.)	**(d)** Sales price (see page D-7 of the instructions)	**(e)** Cost or other basis (see page D-7 of the instructions)	**(f) Gain or (loss)** Subtract (e) from (d)
1						

2	Enter your short-term totals, if any, from Schedule D-1, line 2	2		-25,848,675
3	**Total short-term sales price amounts.** Add lines 1 and 2 in column (d)	3	2,865,767,274	
4	Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	4		3,284,872
5	Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	5		19,864,303
6	Short-term capital loss carryover. Enter the amount, if any, from line 10 of your **Capital Loss Carryover Worksheet** on page D-7 of the instructions	6		(231,750,190)
7	**Net short-term capital gain or (loss).** Combine lines 1 through 6 in column (f)	7		-234,449,690

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

	(a) Description of property (Example: 100 sh. XYZ Co.)	**(b)** Date acquired (Mo., day, yr.)	**(c)** Date sold (Mo., day, yr.)	**(d)** Sales price (see page D-7 of the instructions)	**(e)** Cost or other basis (see page D-7 of the instructions)	**(f) Gain or (loss)** Subtract (e) from (d)
8						

9	Enter your long-term totals, if any, from Schedule D-1, line 9	9		-54,131,235
10	**Total long-term sales price amounts.** Add lines 8 and 9 in column (d)	10	1,160,221,002	
11	Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	11		82,951,593
12	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12		21,130,036
13	Capital gain distributions. See page D-2 of the instructions	13		2,050,342
14	Long-term capital loss carryover. Enter the amount, if any, from line 15 of your **Capital Loss Carryover Worksheet** on page D-7 of the instructions	14		(271,148,438)
15	**Net long-term capital gain or (loss).** Combine lines 8 through 14 in column (f). Then go to Part III on the back	15		-219,147,700

For Paperwork Reduction Act Notice, see Form 1040 or Form 1040NR instructions. Cat. No. 11338H **Schedule D (Form 1040) 2009**

Part III Summary

16 Combine lines 7 and 15 and enter the result **16** 19,539,842

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** 48,911

19 Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** on page D-9 of the instructions . . . . ▶ **19** 444,518

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 39 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 39 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR).

☐ **No.** Complete the rest of Form 1040 or Form 1040NR.

Part III Summary

16 Combine lines 7 and 15 and enter the result	**16**	-453,597,199	
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**	250,334,911	
19 Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** on page D-9 of the instructions . . . . ▶	**19**	7,343,071	
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 39 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 39 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR). ☐ **No.** Complete the rest of Form 1040 or Form 1040NR.			

NUMBER OF RETURNS FILED FOR SELECTED LINES

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

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

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

OMB No. 1545-0074
2009
Attachment Sequence No. **13**

Name(s) shown on return

Total Schedules Filed = 17,969,382

Your social security number

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

1 List the type and address of each **rental real estate property:**

A	Number of RENTALS = 8,622,551 Total # of rental properties = 14,858,285
B	Number of ROYALTIES = 1,476,293 Total # of Royalties = 2,229,766
C	

2 For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of:
- 14 days **or**
- 10% of the total days rented at fair rental value?

(See page E-3)

	Yes	**No**
A	Yes =	182,051
B		
C		

Income:		**Properties** A	B	C		**Totals** (Add columns A, B, and C.)
3 Rents received	3	RENT			3	9,293,002
4 Royalties received	4		ROYALTY		4	1,765,850
Expenses:						
5 Advertising	5					
6 Auto and travel (see page E-4)	6					
7 Cleaning and maintenance	7					
8 Commissions	8					
9 Insurance	9					
10 Legal and other professional fees	10					
11 Management fees	11					
12 Mortgage interest paid to banks, etc. (see page E-5)	12				12	5,316,699
13 Other interest	13					
14 Repairs	14					
15 Supplies	15					
16 Taxes	16					
17 Utilities	17					
18 Other (list) ▶	18					
19 Add lines 5 through 18	19	9,082,489	990,165		19	
20 Depreciation expense or depletion (see page E-5)	20	7,680,028	568,732		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	9,805,976	1,757,613			
23 Deductible rental real estate loss. **Caution.** Your rental real estate loss on line 22 may be limited. See page E-5 to find out if you must file **Form 8582.** Real estate professionals **must** complete line 43 on page 2	23	(4,923,265)	nondeductible rental loss suspended loss carryover ( )	1,496,027 745,053 ( )		

24 **Income.** Add positive amounts shown on line 22. **Do not** include any losses	24	6,210,424
25 **Losses.** Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here	25	(5,762,870)
26 **Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26	10,274,481

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

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

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

OMB No. 1545-0074

2009

Attachment
Sequence No. **13**

Name(s) shown on return

Total Schedules Filed = 17,969,382

Your social security number

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

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

	Income:		**Properties** A	B	C		**Totals** (Add columns A, B, and C.)
3	Rents received	**3**	RENT			**3**	267,024,718
4	Royalties received	**4**		ROYALTY		**4**	21,107,351
	Expenses:						
5	Advertising	**5**					
6	Auto and travel (see page E-4)	**6**					
7	Cleaning and maintenance	**7**					
8	Commissions	**8**					
9	Insurance	**9**					
10	Legal and other professional fees	**10**					
11	Management fees	**11**					
12	Mortgage interest paid to banks, etc. (see page E-5)	**12**				**12**	75,229,333
13	Other interest	**13**					
14	Repairs	**14**					
15	Supplies	**15**					
16	Taxes	**16**					
17	Utilities	**17**					
18	Other (list) ▶	**18**					
19	Add lines 5 through 18	**19**	212,417,383	3,682,518		**19**	
20	Depreciation expense or depletion (see page E-5)	**20**	66,096,551	1,912,602		**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**	-11,489,216	15,512,231			
23	Deductible rental real estate loss. **Caution.** Your rental real estate loss on line 22 may be limited. See page E-5 to find out if you must file **Form 8582.** Real estate professionals **must** complete line 43 on page 2	**23**	(54,133,296)	nondeductible rental loss suspended loss carryover ( )	23,035,123 8,701,225 ( )		

24 **Income.** Add positive amounts shown on line 22. **Do not** include any losses **24** 85,501,274

25 **Losses.** Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here . **25** (67,144,361)

26 **Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 . . . . **26** 18,356,913

Schedule E (Form 1040) 2009 Attachment Sequence No. **13** Page **2**

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

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

Note. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column **(e)** on line 28 and attach **Form 6198.** See page E-1.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see page E-7 before completing this section. ☐ **Yes** ☐ **No**

9,620,171

28	(a) Name	(b) Enter **P** for partnership; **S** for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A	Number of PARTNERSHIPS	5,503,059	☐	8,769,846	☐
B			☐		☐
C	Number of S-CORPS	4,605,311	☐ 18,107	266,836	☐
D			☐		☐

	Passive Income and Loss		Nonpassive Income and Loss		
	(f) Passive loss allowed (attach **Form 8582** if required)	(g) Passive income from **Schedule K–1**	(h) Nonpassive loss from **Schedule K–1**	(i) Section 179 expense deduction from **Form 4562**	(j) Nonpassive income from **Schedule K–1**
A	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS
B	1,205,841	1,675,861	1,633,994	389,473	1,881,259
C	S-CORPS	S-CORPS	S-CORPS	S-CORPS	S-CORPS
D	206,601	559,673	1,651,079	943,693	2,520,094
29a Totals		2,131,992			4,175,709
b Totals	1,329,483		3,091,590	1,308,175	

30	Add columns (g) and (j) of line 29a	30	5,646,981
31	Add columns (f), (h), and (i) of line 29b	31	(4,971,565)
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31. Enter the result here and include in the total on line 41 below	32	8,012,581

Part III Income or Loss From Estates and Trusts

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

	Passive Income and Loss		Nonpassive Income and Loss	
	(c) Passive deduction or loss allowed (attach **Form 8582** if required)	(d) Passive income from **Schedule K–1**	(e) Deduction or loss from **Schedule K–1**	(f) Other income from **Schedule K–1**
A				
B				
34a Totals		318,888		362,982
b Totals	57,136		41,007	

35	Add columns (d) and (f) of line 34a	35	610,322
36	Add columns (c) and (e) of line 34b	36	(93,989)
37	**Total estate and trust income or (loss).** Combine lines 35 and 36. Enter the result here and include in the total on line 41 below	37	652,035

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

38 (a) Name	(b) Employer identification number	(c) Excess inclusion from **Schedules Q,** line 2c (see page E-8)	(d) Taxable income (net loss) from **Schedules Q,** line 1b	(e) Income from **Schedules Q,** line 3b
		*	3,201	

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	39	8,862

Part V Summary

40	Net farm rental income or (loss) from **Form 4835**. Also, complete line 42 below	40	560,375
41	**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	16,432,633
42	**Reconciliation of farming and fishing income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code U; and Schedule K-1 (Form 1041), line 14, code F (see page E-8)	42	757,024
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	406,159

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

Schedule E (Form 1040) 2009 Attachment Sequence No. **13** Page **2**

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

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

Note. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column **(e)** on line 28 and attach **Form 6198.** See page E-1.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see page E-7 before completing this section. ☐ **Yes** ☐ **No**

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

	Passive Income and Loss		**Nonpassive Income and Loss**		
	(f) Passive loss allowed (attach **Form 8582** if required)	**(g)** Passive income from **Schedule K–1**	**(h)** Nonpassive loss from **Schedule K–1**	**(i)** Section 179 expense deduction from **Form 4562**	**(j)** Nonpassive income from **Schedule K–1**
A	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS
B	21,020,244	57,864,539	102,333,434	4,679,844	209,832,504
C	S-CORPS	S-CORPS	S-CORPS	S-CORPS	S-CORPS
D	4,582,521	37,037,752	82,699,550	16,308,964	271,987,189
29a Totals		94,902,291			481,819,693
b Totals	25,602,766		185,032,984	20,988,809	

30	Add columns (g) and (j) of line 29a	**30**	576,721,984
31	Add columns (f), (h), and (i) of line 29b	**31**	(231,624,558)
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31. Enter the result here and include in the total on line 41 below	**32**	345,097,425

Part III Income or Loss From Estates and Trusts

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

	Passive Income and Loss		**Nonpassive Income and Loss**	
	(c) Passive deduction or loss allowed (attach **Form 8582** if required)	**(d)** Passive income from **Schedule K–1**	**(e)** Deduction or loss from **Schedule K–1**	**(f)** Other income from **Schedule K–1**
A				
B				
34a Totals		10,898,671		10,544,093
b Totals	842,471		3,218,141	

35	Add columns (d) and (f) of line 34a	**35**	21,442,764
36	Add columns (c) and (e) of line 34b	**36**	(4,060,612)
37	**Total estate and trust income or (loss).** Combine lines 35 and 36. Enter the result here and include in the total on line 41 below	**37**	17,382,152

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

38 **(a)** Name	**(b)** Employer identification number	**(c)** Excess inclusion from **Schedules Q,** line 2c (see page E-8)	**(d)** Taxable income (net loss) from **Schedules Q,** line 1b	**(e)** Income from **Schedules Q,** line 3b
		*	4,087	

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	**39**	48,937

Part V Summary

40	Net farm rental income or (loss) from **Form 4835**. Also, complete line 42 below	**40**	4,067,331
41	**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**	384,952,758
42	**Reconciliation of farming and fishing income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code U; and Schedule K-1 (Form 1041), line 14, code F (see page E-8)	**42**	81,553,506
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**	-7,950,953

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

Schedule E (Form 1040) 2009

SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Earned Income Credit

Qualifying Child Information

1040A
1040
EIC

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

OMB No. 1545-0074

2009

Attachment Sequence No. **43**

Name(s) shown on return

Total Schedules Filed = 20,800,235

Your social security number

Before you begin:

- See the instructions for Form 1040A, lines 41a and 41b, 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.

CAUTION

- 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.

Qualifying Child Information

	Child 1	Child 2	Child 3
1 Child's name If you have more than three qualifying children, you only have to list three to get the maximum credit.	First name Last name	First name Last name	First name Last name
2 Child's SSN The child must have an SSN as defined on page 45 of the Form 1040A instructions or page 51 of the Form 1040 instructions unless the child was born and died in 2009. If your child was born and died in 2009 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.	20,800,234	10,840,001	3,134,241
3 Child's year of birth	Year 20,800,235 *If born after 1990* ***and*** *the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year 10,840,001 *If born after 1990* ***and*** *the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year 3,135,245 *If born after 1990* ***and*** *the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*
4 a Was the child under age 24 at the end of 2009, a student, and younger than you (or your spouse, if filing jointly)?	☐ **Yes.** ☐ **No.** 1,301,719 ***Go to line 5.*** ***Continue.***	☐ **Yes.** ☐ **No.** 554,050 ***Go to line 5.*** ***Continue.***	☐ **Yes.** ☐ **No.** 143,224 ***Go to line 5.*** ***Continue.***
b Was the child permanently and totally disabled during any part of 2009?	☐ **Yes.** ☐ **No.** ***Continue.*** The child is not a qualifying child. 504,670	☐ **Yes.** ☐ **No.** ***Continue.*** The child is not a qualifying child. 176,873	☐ **Yes.** ☐ **No.** ***Continue.*** The child is not a qualifying child. 42,087
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	**20,800,235**	**10,840,001**	**3,136,249**
6 Number of months child lived with you in the United States during 2009 ● If the child lived with you for more than half of 2009 but less than 7 months, enter "7." ● If the child was born or died in 2009 and your home was the child's home for the entire time he or she was alive during 2009, enter "12."	**20,792,903** ______ months *Do not enter more than 12 months.*	**10,835,670** ______ months *Do not enter more than 12 months.*	**3,135,253** ______ months *Do not enter more than 12 months.*

For Paperwork Reduction Act Notice, see Form 1040A or 1040 instructions.

Cat. No. 13339M

Schedule EIC (Form 1040A or 1040) 2009

SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Earned Income Credit

Qualifying Child Information

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

OMB No. 1545-0074

2009

Attachment Sequence No. **43**

Name(s) shown on return

Your social security number

Total Schedules Filed = 20,800,235

Before you begin:

- See the instructions for Form 1040A, lines 41a and 41b, 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.

CAUTION

- 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.

Qualifying Child Information	Child 1	Child 2	Child 3
1 Child's name If you have more than three qualifying children, you only have to list three to get the maximum credit.	First name Last name	First name Last name	First name Last name
2 Child's SSN The child must have an SSN as defined on page 45 of the Form 1040A instructions or page 51 of the Form 1040 instructions unless the child was born and died in 2009. If your child was born and died in 2009 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 ___ ___ ___ ___ *If born after 1990 **and** the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year ___ ___ ___ ___ *If born after 1990 **and** the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year ___ ___ ___ ___ *If born after 1990 **and** the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*
4 a Was the child under age 24 at the end of 2009, a student, and younger than you (or your spouse, if filing jointly)?	☐ **Yes.** *Go to line 5.* ☐ **No.** *Continue.*	☐ **Yes.** *Go to line 5.* ☐ **No.** *Continue.*	☐ **Yes.** *Go to line 5.* ☐ **No.** *Continue.*
b Was the child permanently and totally disabled during any part of 2009?	☐ **Yes.** *Continue.* ☐ **No.** The child is not a qualifying child.	☐ **Yes.** *Continue.* ☐ **No.** The child is not a qualifying child.	☐ **Yes.** *Continue.* ☐ **No.** The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)			
6 Number of months child lived with you in the United States during 2009 • If the child lived with you for more than half of 2009 but less than 7 months, enter "7." • If the child was born or died in 2009 and your home was the child's home for the entire time he or she was alive during 2009, enter "12."	________ months *Do not enter more than 12 months.*	________ months *Do not enter more than 12 months.*	________ months *Do not enter more than 12 months.*

For Paperwork Reduction Act Notice, see Form 1040A or 1040 instructions.

Cat. No. 13339M

NUMBER OF RETURNS FILED FOR SELECTED LINES

SCHEDULE F (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

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

▶ **See Instructions for Schedule F (Form 1040).**

OMB No. 1545-0074

2009

Attachment Sequence No. **14**

Name of proprietor

Total Schedules Filed = 1,991,872

Social security number (SSN)

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

B Enter code from Part IV ▶ 1,881,303

D Employer ID number (EIN), if any 128,998

C Accounting method: **(1)** ☐ Cash = 1,959,966 **(2)** ☐ Accrual = 38,222

E Did you "materially participate" in the operation of this business during 2009? If "No," see page F-2 for limit on passive losses. ☐ Yes ☐ No

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

1	Sales of livestock and other items you bought for resale	**1**	309,600			Mat. Participation 'Yes' = 1,958.326
2	Cost or other basis of livestock and other items reported on line 1	**2**	260,274			
3	Subtract line 2 from line 1				**3**	327,899
4	Sales of livestock, produce, grains, and other products you raised				**4**	**1,209,622
5a	Cooperative distributions (Form(s) 1099-PATR)	**5a**	**460.102	**5b** Taxable amount	**5b**	**451,900
6a	Agricultural program payments (see page F-3)	**6a**	**660,149	**6b** Taxable amount	**6b**	**654,405
7	Commodity Credit Corporation (CCC) loans (see page F-3):					
a	CCC loans reported under election				**7a**	**7,239
b	CCC loans forfeited	**7b**	**1,598	**7c** Taxable amount	**7c**	**1,581
8	Crop insurance proceeds and federal crop disaster payments (see page F-3):					
a	Amount received in 2009	**8a**	163,296	**8b** Taxable amount	**8b**	**154,421
c	If election to defer to 2010 is attached, check here ▶ ☐			**8d** Amount deferred from 2008	**8d**	
9	Custom hire (machine work) income				**9**	**188,441
10	Other income, including federal and state gasoline or fuel tax credit or refund (see page F-3)				**10**	**598,290
11	**Gross income.** Add amounts in the right column for lines 3 through 10. If you use the accrual method to figure your income, enter the amount from Part III, line 51 ▶				**11**	1,693,664

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

12	Car and truck expenses (see page F-5). Also attach **Form 4562**	**12**	594,059	25	Pension and profit-sharing plans	**25**	4,980
13	Chemicals	**13**	504,957	26	Rent or lease (see page F-6):		
14	Conservation expenses (see page F-5)	**14**	38,779	a	Vehicles, machinery, and equipment	**26a**	
15	Custom hire (machine work)	**15**	499,230	b	Other (land, animals, etc.)	**26b**	
16	Depreciation and section 179 expense deduction not claimed elsewhere (see page F-5)	**16**	1,484,924	27	Repairs and maintenance	**27**	1,354,308
				28	Seeds and plants	**28**	652,374
				29	Storage and warehousing	**29**	
17	Employee benefit programs other than on line 25	**17**	35,068	30	Supplies	**30**	1,180,799
				31	Taxes	**31**	1,121,475
18	Feed	**18**	1,076,758	32	Utilities	**32**	
19	Fertilizers and lime	**19**	764,561	33	Veterinary, breeding, and medicine	**33**	
20	Freight and trucking	**20**		34	Other expenses (specify):		
21	Gasoline, fuel, and oil	**21**	1,217,796	a		**34a**	
22	Insurance (other than health)	**22**	1,036,112	b		**34b**	
23	Interest:			c		**34c**	
a	Mortgage (paid to banks, etc.)	**23a**	402,279	d		**34d**	
b	Other	**23b**	488,881	e		**34e**	
24	Labor hired (less employment credits)	**24**	362,635	f		**34f**	

35	**Total expenses.** Add lines 12 through 34f. If line 34f is negative, see instructions ▶	**35**	1,903,017
36	**Net farm profit or (loss).** Subtract line 35 from line 11. Partnerships, see page F-7. • If a profit, enter the profit on both **Form 1040, line 18,** and **Schedule SE, line 1a;** on **Form 1040NR, line 19;** or on **Form 1041, line 6.** • If a loss, you **must** go to line 37.	**36**	1,924,214

Total of all unmarked expenses = 1,659,068

Nondeductible Loss (+) / Suspended Carryover (-) = 10,275

37 If you have a loss, you **must** check the box that describes your investment in this activity (see page F-7).

- If you checked 37a, enter the loss on both **Form 1040, line 18,** and **Schedule SE, line 1a;** on **Form 1040NR, line 19;** or on **Form 1041, line 6.**
- If you checked 37b, you **must** attach **Form 6198**. Your loss may be limited.

37a ☐ All investment is at risk.

37b ☐ Some investment is not at risk.

At risk = 1,398,061

**Denotes that the line item is the addition of both cash and accrual methods of accounting

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

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

Profit or Loss From Farming

▶ **Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.**
▶ **See Instructions for Schedule F (Form 1040).**

OMB No. 1545-0074
2009
Attachment
Sequence No. **14**

Name of proprietor
Total Schedules Filed = 1,991,872

Social security number (SSN)

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

B Enter code from Part IV ▶

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

D Employer ID number (EIN), if any

E Did you “materially participate” in the operation of this business during 2009? If “No,” see page F-2 for limit on passive losses. ☐ Yes ☐ No

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

1	Sales of livestock and other items you bought for resale	1	25,417,724			
2	Cost or other basis of livestock and other items reported on line 1	2	15,600,009			
3	Subtract line 2 from line 1				3	9,817,715
4	Sales of livestock, produce, grains, and other products you raised				4	**93,674,084
5a	Cooperative distributions (Form(s) 1099-PATR)	5a	**8,642,827	5b Taxable amount	5b	**5,354,629
6a	Agricultural program payments (see page F-3)	6a	**5,866,646	6b Taxable amount	6b	**5,804,907
7	Commodity Credit Corporation (CCC) loans (see page F-3):					
a	CCC loans reported under election				7a	**646,187
b	CCC loans forfeited	7b	**121,012	7c Taxable amount	7c	**117,534
8	Crop insurance proceeds and federal crop disaster payments (see page F-3):					
a	Amount received in 2009	8a	5,470,785	8b Taxable amount	8b	**4,934,862
c	If election to defer to 2010 is attached, check here ▶ ☐			8d Amount deferred from 2008	8d	
9	Custom hire (machine work) income				9	**4,155,565
10	Other income, including federal and state gasoline or fuel tax credit or refund (see page F-3)				10	**9,059,288
11	**Gross income.** Add amounts in the right column for lines 3 through 10. If you use the accrual method to figure your income, enter the amount from Part III, line 51 ▶				11	131,517,710

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

12	Car and truck expenses (see page F-5). Also attach **Form 4562**	12	1,858,336
13	Chemicals	13	5,856,153
14	Conservation expenses (see page F-5)	14	94,768
15	Custom hire (machine work)	15	4,136,639
16	Depreciation and section 179 expense deduction not claimed elsewhere (see page F-5)	16	25,864,289
17	Employee benefit programs other than on line 25	17	386,802
18	Feed	18	15,474,657
19	Fertilizers and lime	19	12,971,840
20	Freight and trucking	20	
21	Gasoline, fuel, and oil	21	6,209,403
22	Insurance (other than health)	22	4,950,721
23	Interest:		
a	Mortgage (paid to banks, etc.)	23a	4,288,134
b	Other	23b	4,109,239
24	Labor hired (less employment credits)	24	5,937,617

25	Pension and profit-sharing plans	25	15,591
26	Rent or lease (see page F-6):		
a	Vehicles, machinery, and equipment	26a	
b	Other (land, animals, etc.)	26b	
27	Repairs and maintenance	27	8,748,931
28	Seeds and plants	28	8,184,851
29	Storage and warehousing	29	
30	Supplies	30	4,277,947
31	Taxes	31	2,976,415
32	Utilities	32	
33	Veterinary, breeding, and medicine	33	
34	Other expenses (specify):		
a		34a	
b		34b	
c		34c	
d		34d	
e		34e	
f		34f	

35	**Total expenses.** Add lines 12 through 34f. If line 34f is negative, see instructions ▶	35	147,363,303
36	**Net farm profit or (loss).** Subtract line 35 from line 11. Partnerships, see page F-7. • If a profit, enter the profit on both **Form 1040, line 18,** and **Schedule SE, line 1a;** on **Form 1040NR, line 19;** or on **Form 1041, line 6.** • If a loss, you **must** go to line 37.	36	-14,095,257

Total of all unmarked expenses = 31,020,969

Nondeductible Loss (+) / Suspended Carryover (-) = 114,031

37 If you have a loss, you **must** check the box that describes your investment in this activity (see page F-7).
- If you checked 37a, enter the loss on both **Form 1040, line 18,** and **Schedule SE, line 1a;** on **Form 1040NR, line 19;** or on **Form 1041, line 6.**
- If you checked 37b, you **must** attach **Form 6198**. Your loss may be limited.

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

For Paperwork Reduction Act Notice, see page F-7 of the instructions. Cat. No. 11346H **Schedule F (Form 1040) 2009**

**Denotes that the line item is the addition of both cash and accrual methods of accounting

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	**1,209,622
39a	Cooperative distributions (Form(s) 1099-PATR)	39a	**460,102	39b Taxable amount	39b	**451,900
40a	Agricultural program payments	40a	**660,149	40b Taxable amount	40b	**654,405
41	Commodity Credit Corporation (CCC) loans:					
a	CCC loans reported under election				41a	**7,239
b	CCC loans forfeited	41b	**1,598	41c Taxable amount	41c	**1,581
42	Crop insurance proceeds				42	**154,421
43	Custom hire (machine work) income				43	**188,441
44	Other income, including federal and state gasoline or fuel tax credit or refund				44	**598,290
45	Add amounts in the right column for lines 38 through 44				45	10,866
46	Inventory of livestock, produce, grains, and other products at beginning of the year	46				
47	Cost of livestock, produce, grains, and other products purchased during the year	47				
48	Add lines 46 and 47	48				
49	Inventory of livestock, produce, grains, and other products at end of year	49				
50	Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48*				50	
51	**Gross income.** Subtract line 50 from line 45. Enter the result here and on Part I, line 11 ▶				51	12,054

*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

CAUTION *File Schedule C (Form 1040) or Schedule C-EZ (Form 1040) instead of Schedule F if **(a)** your principal source of income is from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis, or **(b)** you are engaged in the business of breeding, raising, and caring for dogs, cats, or other pet animals.*

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

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

Crop Production

111100	Oilseed and grain farming
111210	Vegetable and melon farming
111300	Fruit and tree nut farming
111400	Greenhouse, nursery, and floriculture production
111900	Other crop farming

Animal Production

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

Forestry and Logging

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

**Denotes that the line item is the addition of both cash and accrual methods of accounting

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**	**93,674,084
39a	Cooperative distributions (Form(s) 1099-PATR)	**39a**	**8,642,827	**39b** Taxable amount	**39b**	**5,354,629
40a	Agricultural program payments	**40a**	**5,866,646	**40b** Taxable amount	**40b**	**5,804,907
41	Commodity Credit Corporation (CCC) loans:					
a	CCC loans reported under election				**41a**	**646,187
b	CCC loans forfeited	**41b**	**121,012	**41c** Taxable amount	**41c**	**117,534
42	Crop insurance proceeds				**42**	**4,934,862
43	Custom hire (machine work) income				**43**	**4,155,565
44	Other income, including federal and state gasoline or fuel tax credit or refund				**44**	**9,059,288
45	Add amounts in the right column for lines 38 through 44				**45**	3,090,135
46	Inventory of livestock, produce, grains, and other products at beginning of the year	**46**				
47	Cost of livestock, produce, grains, and other products purchased during the year	**47**				
48	Add lines 46 and 47	**48**				
49	Inventory of livestock, produce, grains, and other products at end of year	**49**				
50	Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48*				**50**	
51	**Gross income.** Subtract line 50 from line 45. Enter the result here and on Part I, line 11 ▶				**51**	1,636,305

*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

CAUTION *File Schedule C (Form 1040) or Schedule C-EZ (Form 1040) instead of Schedule F if **(a)** your principal source of income is from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis, or **(b)** you are engaged in the business of breeding, raising, and caring for dogs, cats, or other pet animals.*

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

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

Crop Production

111100	Oilseed and grain farming
111210	Vegetable and melon farming
111300	Fruit and tree nut farming
111400	Greenhouse, nursery, and floriculture production
111900	Other crop farming

Animal Production

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

Forestry and Logging

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

**Denotes that the line item is the addition of both cash and accrual methods of accounting

SCHEDULE L
(Form 1040A or 1040)
Department of the Treasury
Internal Revenue Service (99)

Standard Deduction for Certain Filers

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

OMB No. 1545-0074
2009
Attachment Sequence No. **57**

Name(s) shown on return: Total Schedules Filed = 20,408,786

Your social security number

⚠ CAUTION *File this form **only** if you are increasing your standard deduction by certain state or local real estate taxes, new motor vehicle taxes, or a net disaster loss. It may be better for you to itemize your deductions instead. See the Instructions for Schedule A (Form 1040).*

1	Enter the amount shown below for your filing status. ● Single or married filing separately—$5,700 ● Married filing jointly or Qualifying widow(er)—$11,400 ● Head of household—$8,350	1			
2	Can you (or your spouse if filing jointly) be claimed as a dependent on someone else's return? ☐ **No.** Enter the amount from line 1 on line 4, skip line 3, and go to line 5. ☐ **Yes.** Go to line 3.				
3	Is your earned income more than $650 (see instructions)? ☐ **Yes.** Add $300 to your earned income. Enter the total ☐ **No.** Enter $950	3			
4	Enter the **smaller** of line 1 or line 3			4	20,408,786
5	Multiply the number on Form 1040, line 39a, or Form 1040A, line 23a, by $1,100 ($1,400 if single or head of household). If blank, enter -0-			5	7,074,334
6	Form 1040 filers only, enter any net disaster loss from Form 4684, line 18			6	11,973
7	Enter the state and local real estate taxes you paid. **Do not** include foreign real estate taxes (see instructions)	7			
8	Enter $500 ($1,000 if married filing jointly)	8			
9	Enter the smaller of line 7 or line 8			9	19,364,641
10	Did you (or your spouse if filing jointly) pay any state or local sales or excise taxes in 2009 for the purchase of a new motor vehicle **after** February 16, 2009 (see instructions)? ☐ **No.** Skip lines 10 through 19, enter -0- on line 20, and go to line 21. ☐ **Yes.** If Form 1040, line 38, or Form 1040A, line 22, is less than $135,000 ($260,000 if married filing jointly), enter the amount of these taxes paid. Otherwise, skip lines 10 through 19, enter -0- on line 20, and go to line 21	10	2,151,529		
11	Enter the purchase price (**before taxes**) of the new motor vehicle(s) (see instructions)	11	2,141,314		
12	Is the amount on line 11 more than $49,500? ☐ **No.** Enter the amount from line 10. ☐ **Yes.** Figure the **portion** of the tax from line 10 that is attributable to the first $49,500 of the purchase price of each new motor vehicle and enter it here (see instructions)	12	2,151,529		
13	Enter the amount from Form 1040, line 38, or Form 1040A, line 22	13			
14	Form 1040 filers only, enter the total of any— ● Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15, and ● Exclusion of income from Puerto Rico	14	3,272		
15	Add lines 13 and 14	15	2,149,502		
16	Enter $125,000 ($250,000 if married filing jointly)	16	2,151,529		
17	Is the amount on line 15 more than the amount on line 16? ☐ **No.** Skip lines 17 through 19, enter the amount from line 12 on line 20, and go to line 21. ☐ **Yes.** Subtract line 16 from line 15	17	2,840		
18	Divide the amount on line 17 by $10,000. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000	18	2,840 .		
19	Multiply line 12 by line 18	19	2,840		
20	Subtract line 19 from line 12			20	2,151,527
21	Add lines 4, 5, 6, 9, and 20. Enter the total here and on Form 1040, line 40a, or Form 1040A, line 24a. Also check the box on Form 1040, line 40b, or Form 1040A, line 24b			21	20,408,786

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

SCHEDULE L
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Standard Deduction for Certain Filers

▶ **Attach to Form 1040A or 1040.** ▶ **See instructions on back.**

OMB No. 1545-0074
2009
Attachment Sequence No. **57**

Name(s) shown on return
Total Schedules Filed = 20,408,786

Your social security number

⚠ CAUTION *File this form **only** if you are increasing your standard deduction by certain state or local real estate taxes, new motor vehicle taxes, or a net disaster loss. It may be better for you to itemize your deductions instead. See the Instructions for Schedule A (Form 1040).*

1 Enter the amount shown below for your filing status.
- Single or married filing separately—$5,700
- Married filing jointly or Qualifying widow(er)—$11,400
- Head of household—$8,350

. . . **1**

2 Can you (or your spouse if filing jointly) be claimed as a dependent on someone else's return?

☐ **No.** Enter the amount from line 1 on line 4, skip line 3, and go to line 5.

☐ **Yes.** Go to line 3.

3 Is your earned income more than $650 (see instructions)?

☐ **Yes.** Add $300 to your earned income. Enter the total
☐ **No.** Enter $950

. . . **3**

4 Enter the **smaller** of line 1 or line 3 . . . . **4** 197,239,690

5 Multiply the number on Form 1040, line 39a, or Form 1040A, line 23a, by $1,100 ($1,400 if single or head of household). If blank, enter -0-. **5** 12,257,384

6 Form 1040 filers only, enter any net disaster loss from Form 4684, line 18 . . . . . . **6** 131,105

7 Enter the state and local real estate taxes you paid. **Do not** include foreign real estate taxes (see instructions) **7**

8 Enter $500 ($1,000 if married filing jointly) **8**

9 Enter the smaller of line 7 or line 8 . . . . **9** 14,144,223

10 Did you (or your spouse if filing jointly) pay any state or local sales or excise taxes in 2009 for the purchase of a new motor vehicle **after** February 16, 2009 (see instructions)?

☐ **No.** Skip lines 10 through 19, enter -0- on line 20, and go to line 21.

☐ **Yes.** If Form 1040, line 38, or Form 1040A, line 22, is less than $135,000 ($260,000 if married filing jointly), enter the amount of these taxes paid. Otherwise, skip lines 10 through 19, enter -0- on line 20, and go to line 21 **10** 2,968,755

11 Enter the purchase price (**before taxes**) of the new motor vehicle(s) (see instructions). **11** 49,298,517

12 Is the amount on line 11 more than $49,500?

☐ **No.** Enter the amount from line 10.

☐ **Yes.** Figure the **portion** of the tax from line 10 that is attributable to the first $49,500 of the purchase price of each new motor vehicle and enter it here (see instructions) . . **12** 2,962,429

13 Enter the amount from Form 1040, line 38, or Form 1040A, line 22 **13**

14 Form 1040 filers only, enter the total of any—
- Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15, and
- Exclusion of income from Puerto Rico **14** 149,336

15 Add lines 13 and 14 . . . . **15** 113,671,859

16 Enter $125,000 ($250,000 if married filing jointly) **16** 418,726,080

17 Is the amount on line 15 more than the amount on line 16?

☐ **No.** Skip lines 17 through 19, enter the amount from line 12 on line 20, and go to line 21.

☐ **Yes.** Subtract line 16 from line 15 . . . . **17** 19,718

18 Divide the amount on line 17 by $10,000. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000 . . . . **18** 1,966 .

19 Multiply line 12 by line 18 . . . . **19** 3,952

20 Subtract line 19 from line 12 . . . . **20** 2,958,477

21 Add lines 4, 5, 6, 9, and 20. Enter the total here and on Form 1040, line 40a, or Form 1040A, line 24a. Also check the box on Form 1040, line 40b, or Form 1040A, line 24b **21** 226,730,879

For Paperwork Reduction Act Notice, see Form 1040A or 1040 instructions. Cat. No. 49875F **Schedule L (Form 1040A or 1040) 2009**

NUMBER OF RETURNS FILED FOR SELECTED LINES

SCHEDULE M
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Making Work Pay and Government Retiree Credits

► **Attach to Form 1040A, 1040, or 1040NR.** ► **See separate instructions.**

OMB No. 1545-0074

2009

Attachment Sequence No. **166**

Name(s) shown on return: Total Schedules Filed = 90,683,381

Your social security number

1a **Important:** See the instructions if you can be claimed as someone else's dependent or are filing Form 1040NR. Check the "No" box below and see the instructions if **(a)** you have a net loss from a business, **(b)** you received a taxable scholarship or fellowship grant not reported on a Form W-2, **(c)** your wages include pay for work performed while an inmate in a penal institution, **(d)** you received a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan, or **(e)** you are filing Form 2555 or 2555-EZ.

Do you (and your spouse if filing jointly) have 2009 wages of more than $6,451 ($12,903 if married filing jointly)?

☐ **Yes.** Skip lines 1a through 3. Enter $400 ($800 if married filing jointly) on line 4 and go to line 5.

☐ **No.** Enter your earned income (see instructions) **1a** 17,593,766

b Nontaxable combat pay included on line 1a (see instructions). **1b** 184,727

2 Multiply line 1a by 6.2% (.062) **2** 17,592,467

3 Enter $400 ($800 if married filing jointly) **3** 18,303,766

4 Enter the **smaller** of line 2 or line 3 (unless you checked "Yes" on line 1a) **4** 89,968,867

5 Enter the amount from Form 1040, line 38*, or Form 1040A, line 22 . **5** 90,661,226

6 Enter $75,000 ($150,000 if married filing jointly) **6** 90,678,381

7 Is the amount on line 5 more than the amount on line 6?

☐ **No.** Skip line 8. Enter the amount from line 4 on line 9 below.

☐ **Yes.** Subtract line 6 from line 5 . . . . **7** 4,539,421

8 Multiply line 7 by 2% (.02) **8** 4,534,656

9 Subtract line 8 from line 4. If zero or less, enter -0- **9** 89,832,698

10 Did you (or your spouse, if filing jointly) receive an economic recovery payment in 2009? You may have received this payment if you received social security benefits, supplemental security income, railroad retirement benefits, or veterans disability compensation or pension benefits (see instructions).

☐ **No.** Enter -0- on line 10 and go to line 11.

☐ **Yes.** Enter the total of the payments received by you (and your spouse, if filing jointly). Do not enter more than $250 ($500 if married filing jointly) . . . **10** 9,214,987

11 Did you (or your spouse, if filing jointly) receive a pension or annuity in 2009 for services performed as an employee of the U.S. Government or any U.S. state or local government from work **not** covered by social security? Do not include any pension or annuity reported on Form W-2.

☐ **No.** Enter -0- on line 11 and go to line 12.

☐ **Yes.**
- If you checked "No" on line 10, enter $250 ($500 if married filing jointly and the answer on line 11 is "Yes" for both spouses)
- If you checked "Yes" on line 10, enter -0- (exception: enter $250 if filing jointly and the spouse who received the pension or annuity did not receive an economic recovery payment described on line 10) . . . **11** 921.594

12 Add lines 10 and 11 . . . . **12** 10,018,448

13 Subtract line 12 from line 9. If zero or less, enter -0- **13** 89,583,194

14 **Making work pay and government retiree credits.** Add lines 11 and 13. Enter the result here and on Form 1040, line 63; Form 1040A, line 40; or Form 1040NR, line 60 . . . . **14** 89,983,378

*If you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico, see instructions.

For Paperwork Reduction Act Notice, see Form 1040A, 1040, or 1040NR instructions. Cat. No. 52903Q **Schedule M (Form 1040A or 1040) 2009**

SCHEDULE M
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Making Work Pay and Government Retiree Credits

► **Attach to Form 1040A, 1040, or 1040NR.** ► **See separate instructions.**

OMB No. 1545-0074

2009

Attachment
Sequence No. **166**

Name(s) shown on return

Total Schedules Filed = 90,683,381

Your social security number

1a **Important:** See the instructions if you can be claimed as someone else's dependent or are filing Form 1040NR. Check the "No" box below and see the instructions if **(a)** you have a net loss from a business, **(b)** you received a taxable scholarship or fellowship grant not reported on a Form W-2, **(c)** your wages include pay for work performed while an inmate in a penal institution, **(d)** you received a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan, or **(e)** you are filing Form 2555 or 2555-EZ.

Do you (and your spouse if filing jointly) have 2009 wages of more than $6,451 ($12,903 if married filing jointly)?

☐ **Yes.** Skip lines 1a through 3. Enter $400 ($800 if married filing jointly) on line 4 and go to line 5.

☐ **No.** Enter your earned income (see instructions) **1a** 445,388,584

b Nontaxable combat pay included on line 1a (see instructions). **1b** 3,445,888

2 Multiply line 1a by 6.2% (.062) **2** 27,614,031

3 Enter $400 ($800 if married filing jointly) **3** 10,512,799

4 Enter the **smaller** of line 2 or line 3 (unless you checked "Yes" on line 1a) **4** 50,140,788

5 Enter the amount from Form 1040, line 38*, or Form 1040A, line 22 . **5** 4,411,027,160

6 Enter $75,000 ($150,000 if married filing jointly) **6** 9,793,818,362

7 Is the amount on line 5 more than the amount on line 6?

☐ **No.** Skip line 8. Enter the amount from line 4 on line 9 below.

☐ **Yes.** Subtract line 6 from line 5 . . . . **7** 90,659,358

8 Multiply line 7 by 2% (.02) **8** 1,813,237

9 Subtract line 8 from line 4. If zero or less, enter -0- **9** 48,918,874

10 Did you (or your spouse, if filing jointly) receive an economic recovery payment in 2009? You may have received this payment if you received social security benefits, supplemental security income, railroad retirement benefits, or veterans disability compensation or pension benefits (see instructions).

☐ **No.** Enter -0- on line 10 and go to line 11.

☐ **Yes.** Enter the total of the payments received by you (and your spouse, if filing jointly). Do not enter more than $250 ($500 if married filing jointly) } . . . **10** 2,793,080

11 Did you (or your spouse, if filing jointly) receive a pension or annuity in 2009 for services performed as an employee of the U.S. Government or any U.S. state or local government from work **not** covered by social security? Do not include any pension or annuity reported on Form W-2.

☐ **No.** Enter -0- on line 11 and go to line 12.

☐ **Yes.**
- If you checked "No" on line 10, enter $250 ($500 if married filing jointly and the answer on line 11 is "Yes" for both spouses)
- If you checked "Yes" on line 10, enter -0- (exception: enter $250 if filing jointly and the spouse who received the pension or annuity did not receive an economic recovery payment described on line 10) } . . . **11** 258,179

12 Add lines 10 and 11 . . . . **12** 3,051,259

13 Subtract line 12 from line 9. If zero or less, enter -0- **13** 46,155,643

14 **Making work pay and government retiree credits.** Add lines 11 and 13. Enter the result here and on Form 1040, line 63; Form 1040A, line 40; or Form 1040NR, line 60 . . . . **14** 46,413,822

*If you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico, see instructions.

For Paperwork Reduction Act Notice, see Form 1040A, 1040, or 1040NR instructions. Cat. No. 52903Q **Schedule M (Form 1040A or 1040) 2009**

Schedule R (Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Credit for the Elderly or the Disabled

Complete and attach to Form 1040A or 1040.

OMB No. 1545-0074

2009

Attachment Sequence No. **16**

Name(s) shown on Form 1040A or 1040

Total Schedules Filed = 88,145

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2009:

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

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

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

Part I Check the Box for Your Filing Status and Age

Total Filing Status and Age Indicator Boxes Checked = 129,773

If your filing status is:	And by the end of 2009:		Check only one box:
Single, Head of household, or Qualifying widow(er)	1 You were 65 or older	1	☐
	2 You were under 65 and you retired on permanent and total disability	2	☐
Married filing jointly	3 Both spouses were 65 or older	3	☐
	4 Both spouses were under 65, but only one spouse retired on permanent and total disability	4	☐
	5 Both spouses were under 65, and both retired on permanent and total disability	5	☐
	6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability	6	☐
	7 One spouse was 65 or older, and the other spouse was under 65 and **not** retired on permanent and total disability	7	☐
Married filing separately	8 You were 65 or older and you lived apart from your spouse for all of 2009	8	☐
	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2009	9	☐

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

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

No ▶ Complete Parts II and III.

Part II Statement of Permanent and Total Disability (Complete **only** if you checked box 2, 4, 5, 6, or 9 above.)

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

2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2009, check this box ▶ ☐

- If you checked this box, you do not have to get another statement for 2009.
- 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.

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Schedule R (Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Credit for the Elderly or the Disabled

Complete and attach to Form 1040A or 1040.

1040A
1040
R

OMB No. 1545-0074

2009

Attachment Sequence No. **16**

Name(s) shown on Form 1040A or 1040

Your social security number

Total Schedules Filed = 88,145

You may be able to take this credit and reduce your tax if by the end of 2009:

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

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

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

Part I Check the Box for Your Filing Status and Age

If your filing status is:		**And by the end of 2009:**		**Check only one box:**
Single, Head of household, or Qualifying widow(er)	1	You were 65 or older	1	☐
	2	You were under 65 and you retired on permanent and total disability . .	2	☐
Married filing jointly	3	Both spouses were 65 or older	3	☐
	4	Both spouses were under 65, but only one spouse retired on permanent and total disability	4	☐
	5	Both spouses were under 65, and both retired on permanent and total disability	5	☐
	6	One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability	6	☐
	7	One spouse was 65 or older, and the other spouse was under 65 and **not** retired on permanent and total disability	7	☐
Married filing separately	8	You were 65 or older and you lived apart from your spouse for all of 2009 .	8	☐
	9	You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2009	9	☐

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

Yes → Skip Part II and complete Part III on the back.

No → Complete Parts II and III.

Part II Statement of Permanent and Total Disability (Complete **only** if you filed box 2, 4, 5, 6, or 9 above.)

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

2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2009, check this box . . . . ▶ ☐

- If you checked this box, you do not have to get another statement for 2009.
- If you **did not** check this box, have your physician complete the statement on page R-4. You **must** keep the statement for your records.

Part III Figure Your Credit

10	**If you checked (in Part I):** **Enter:** Box 1, 2, 4, or 7 . . . . $5,000 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.	11	*
	TIP For more details on what to include on line 11, see page R-2.		
12	If you completed line 11, enter the **smaller** of line 10 or line 11. **All others,** enter the amount from line 10	12	88,145
13	Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2009.		
a	Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see page R-3)	13a	19,006
b	Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see page R-3)	13b	*
c	Add lines 13a and 13b. (Even though these income items are not taxable, they **must** be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c	13c	19,007
14	Enter the amount from Form 1040A, line 22, or Form 1040, line 38	14	
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	15	
16	Subtract line 15 from line 14. If zero or less, enter -0-	16	78,711
17	Enter one-half of line 16	17	78,711
18	Add lines 13c and 17	18	83,387
19	Subtract line 18 from line 12. If zero or less, **stop;** you **cannot** take the credit. Otherwise, go to line 20	19	71,801
20	Multiply line 19 by 15% (.15).	20	
21	Enter the amount from Form 1040A, line 28, or Form 1040, line 46	21	
22	Enter the total of any amounts from Form 1040A, line 29, or Form 1040, lines 47 and 48	22	
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. Also enter this amount on Form 1040A, line 30, or include on Form 1040, line 53 (check box **c** and enter "Sch R" on the line next to that box)	24	63,526

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

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.

} . . . . **11** *

TIP For more details on what to include on line 11, see page R-2.

12 If you completed line 11, enter the **smaller** of line 10 or line 11. **All others,** enter the amount from line 10 . . . . **12** 457,866

13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2009.

a Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see page R-3) **13a** 195,164

b Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see page R-3) . . . . **13b** *

c Add lines 13a and 13b. (Even though these income items are not taxable, they **must** be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c **13c** 209,668

14 Enter the amount from Form 1040A, line 22, or Form 1040, line 38 . . . . . **14**

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
} **15**

16 Subtract line 15 from line 14. If zero or less, enter -0- **16** 881,288

17 Enter one-half of line 16 . . . . **17** 440,661

18 Add lines 13c and 17 . . . . **18** 650,329

19 Subtract line 18 from line 12. If zero or less, **stop;** you **cannot** take the credit. Otherwise, go to line 20 . . . . **19** 123,078

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

21 Enter the amount from Form 1040A, line 28, or Form 1040, line 46 . . . . **21**

22 Enter the total of any amounts from Form 1040A, line 29, or Form 1040, lines 47 and 48 . . . . **22**

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. Also enter this amount on Form 1040A, line 30, or include on Form 1040, line 53 (check box **c** and enter "Sch R" on the line next to that box) **24** 8,235

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

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Self-Employment Tax

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

OMB No. 1545-0074

2009

Attachment Sequence No. **17**

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

Total Schedules Filed = 18,539,898

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

Who Must File Schedule SE

You must file Schedule SE if:

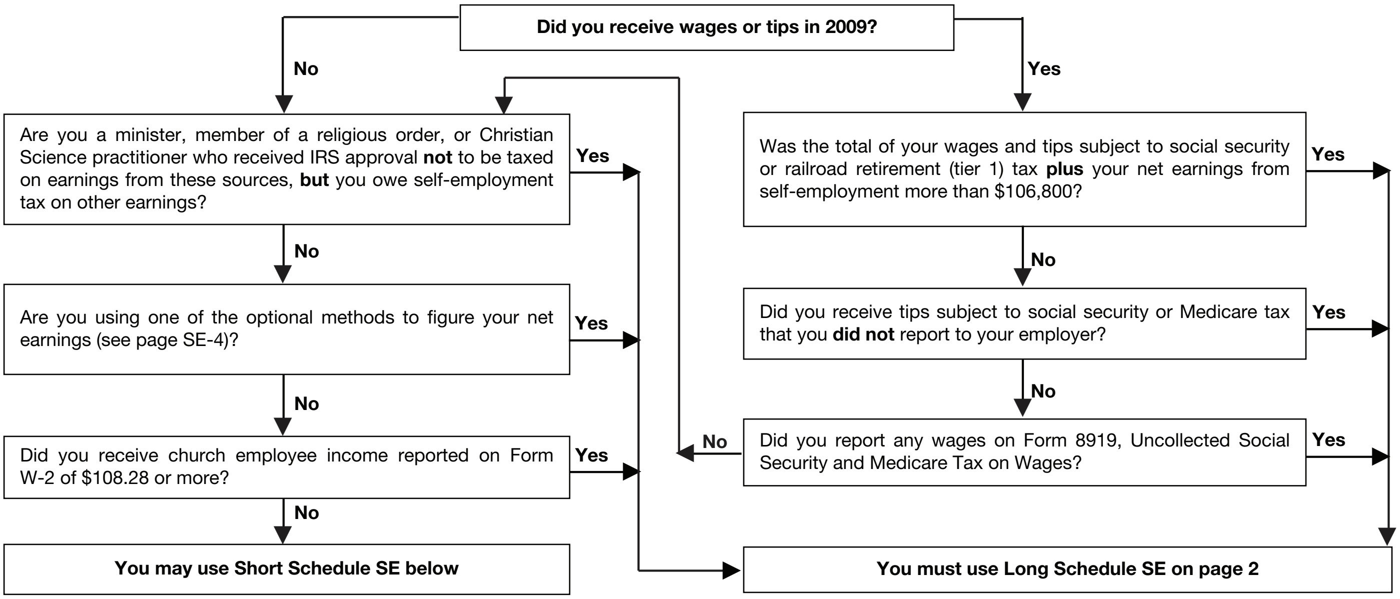
- You had net earnings from self-employment from **other than** church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of $400 or more, **or**
- You had church employee income of $108.28 or more. Income from services you performed as a minister or a member of a religious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

Note. Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE (see page SE-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 56.

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**	632,877
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 Y	**1b**	(9,883)
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	**2**	17,049,398
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**	17,433,637
5	**Self-employment tax.** If the amount on line 4 is: • $106,800 or less, multiply line 4 by 15.3% (.153). Enter the result here and on **Form 1040, line 56.** • More than $106,800, multiply line 4 by 2.9% (.029). Then, add $13,243.20 to the result. Enter the total here and on **Form 1040, line 56**.	**5**	17,436,420
6	**Deduction for one-half of self-employment tax.** Multiply line 5 by 50% (.50). Enter the result here and on **Form 1040, line 27** **6**		

For Paperwork Reduction Act Notice, see Form 1040 instructions. Cat. No. 11358Z **Schedule SE (Form 1040) 2009**

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Self-Employment Tax

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

OMB No. 1545-0074

2009

Attachment Sequence No. **17**

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

Total Schedules Filed = 18,539,898

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

Who Must File Schedule SE

You must file Schedule SE if:

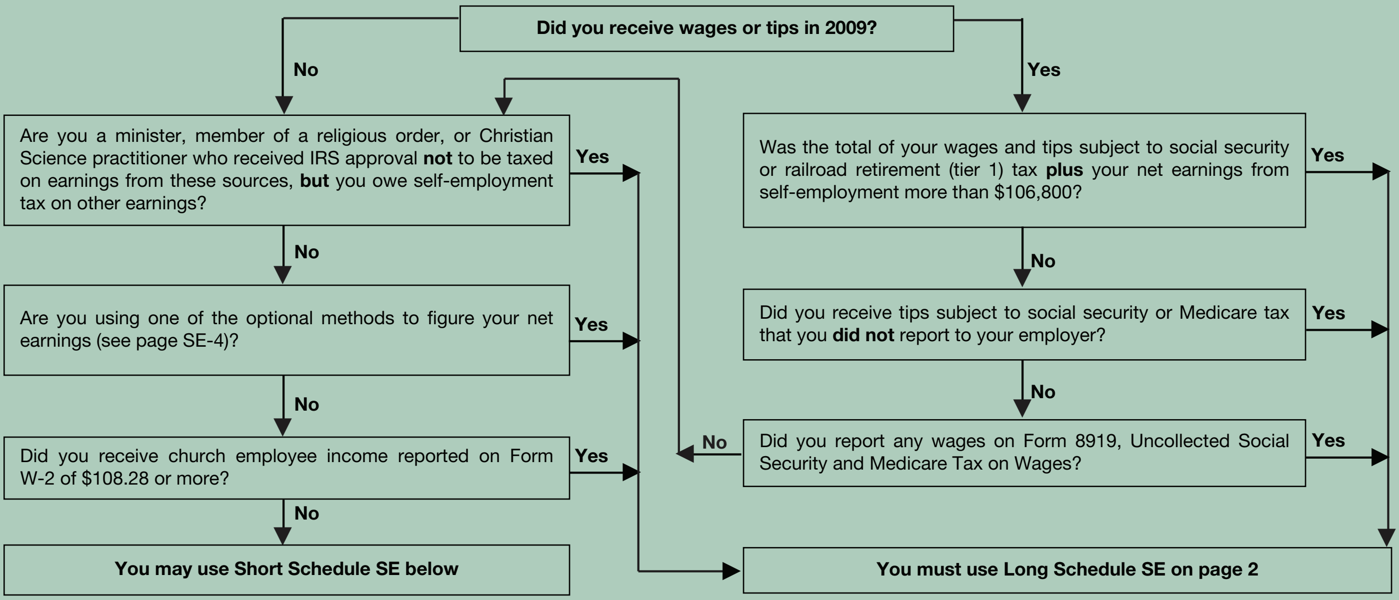
- You had net earnings from self-employment from **other than** church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of $400 or more, **or**
- You had church employee income of $108.28 or more. Income from services you performed as a minister or a member of a religious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

Note. Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either “optional method” in Part II of Long Schedule SE (see page SE-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 56.

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**	11,972,703
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 Y	**1b**	(40,474)
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	**2**	467,370,699
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**	442,580,888
5	**Self-employment tax.** If the amount on line 4 is: • $106,800 or less, multiply line 4 by 15.3% (.153). Enter the result here and on **Form 1040, line 56.** • More than $106,800, multiply line 4 by 2.9% (.029). Then, add $13,243.20 to the result. Enter the total here and on **Form 1040, line 56.**	**5**	47,659,080
6	**Deduction for one-half of self-employment tax.** Multiply line 5 by 50% (.50). Enter the result here and on **Form 1040, line 27** | **6** |		

For Paperwork Reduction Act Notice, see Form 1040 instructions. Cat. No. 11358Z **Schedule SE (Form 1040) 2009**

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

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

Section B—Long Schedule SE

Part I Self-Employment Tax

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

A	If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had $400 or more of **other** net earnings from self-employment, check here and continue with Part I . . . . ▶ ☐					
1a	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. **Note.** Skip lines 1a and 1b if you use the farm optional method (see page SE-4)			1a	632,877	
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 Y			1b	(9,883	)
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	17,049,398	
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	17,433,637	
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . .			4b		
c	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	17,419,076	
5a	Enter your **church employee income** from Form W-2. See page SE-1 for definition of church employee income.	5a	36,060			
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	17,436,420	
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 2009			7	106,800	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 $106,800 or more, skip lines 8b through 10, and go to line 11	8a	1,753,484			
b	Unreported tips subject to social security tax (from Form 4137, line 10)	8b	*			
c	Wages subject to social security tax (from Form 8919, line 10)	8c	11,019			
d	Add lines 8a, 8b, and 8c			8d	1,758,537	
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . ▶			9		
10	Multiply the **smaller** of line 6 or line 9 by 12.4% (.124)			10	16,823,838	
11	Multiply line 6 by 2.9% (.029)			11	17,436,420	
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Form 1040, line 56**.			12	17,436,420	
13	**Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (.50). Enter the result here and on **Form 1040, line 27** .	13				

Part II Optional Methods To Figure Net Earnings (see page SE-4)

Farm Optional Method. You may use this method **only** if **(a)** your gross farm income[1] was not more than $6,540, **or (b)** your net farm profits[2] were less than $4,721.

14	Maximum income for optional methods	14	4,360	00
15	Enter the **smaller** of: two-thirds (2/3) of gross farm income[1] (not less than zero) **or** $4,360. Also include this amount on line 4b above	15	21,902	

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits[3] were less than $4,721 and also less than 72.189% of your gross nonfarm income,[4] **and (b)** you had net earnings from self-employment of at least $400 in 2 of the prior 3 years. **Caution.** You may use this method no more than five times.

16	Subtract line 15 from line 14	16		
17	Enter the **smaller** of: two-thirds (2/3) of gross nonfarm income[4] (not less than zero) **or** the amount on line 16. Also include this amount on line 4b above	17	25,476	

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[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.

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

Schedule SE (Form 1040) 2009 Attachment Sequence No. **17** Page **2**

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

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

Section B—Long Schedule SE

Part I Self-Employment Tax

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

A	If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had $400 or more of **other** net earnings from self-employment, check here and continue with Part I . . . . ▶ ☐					
1a	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. **Note.** Skip lines 1a and 1b if you use the farm optional method (see page SE-4)			1a	11,972,703	
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 Y			1b	(40,474	)
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	467,370,699	
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	442,580,888	
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . .			4b		
c	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	443,438,652	
5a	Enter your **church employee income** from Form W-2. See page SE-1 for definition of church employee income.	5a	733,227			
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	444,115,785	
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 2009			7	106,800	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 $106,800 or more, skip lines 8b through 10, and go to line 11	8a	109,647,725			
b	Unreported tips subject to social security tax (from Form 4137, line 10)	8b	*			
c	Wages subject to social security tax (from Form 8919, line 10)	8c	70,132			
d	Add lines 8a, 8b, and 8c			8d	109,730,062	
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . ▶			9		
10	Multiply the **smaller** of line 6 or line 9 by 12.4% (.124)			10	34,779,559	
11	Multiply line 6 by 2.9% (.029)			11	12,879,330	
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Form 1040, line 56**. . . .			12	47,659,080	
13	**Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (.50). Enter the result here and on **Form 1040, line 27** .	13				

Part II Optional Methods To Figure Net Earnings (see page SE-4)

Farm Optional Method. You may use this method **only** if **(a)** your gross farm income[1] was not more than $6,540, **or (b)** your net farm profits[2] were less than $4,721.

14	Maximum income for optional methods	14	4,360	00
15	Enter the **smaller** of: two-thirds (2/3) of gross farm income[1] (not less than zero) **or** $4,360. Also include this amount on line 4b above	15	90,594	

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits[3] were less than $4,721 and also less than 72.189% of your gross nonfarm income,[4] **and (b)** you had net earnings from self-employment of at least $400 in 2 of the prior 3 years. **Caution.** You may use this method no more than five times.

16	Subtract line 15 from line 14	16		
17	Enter the **smaller** of: two-thirds (2/3) of gross nonfarm income[4] (not less than zero) **or** the amount on line 16. Also include this amount on line 4b above	17	81,511	

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[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.

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

Form **982**
(Rev. March 2009)
Department of the Treasury
Internal Revenue Service

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**

Name shown on return
Total Forms Filed = 310,474

Identifying number

Part I General Information (see instructions)

1	Amount excluded is due to (check applicable box(es)):	
a	Discharge of indebtedness in a title 11 case	26,422 ☐
b	Discharge of indebtedness to the extent insolvent (not in a title 11 case)	106,624 ☐
c	Discharge of qualified farm indebtedness	* ☐
d	Discharge of qualified real property business indebtedness	21,628 ☐
e	Discharge of qualified principal residence indebtedness	168,691 ☐
f	Discharge of certain indebtedness of a qualified individual because of Midwestern disasters	* ☐
2	Total amount of discharged indebtedness excluded from gross income	**2** 310,474
3	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?	☐ Yes ☐ No

Part II 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:

4	For a discharge of qualified real property business indebtedness, applied to reduce the basis of depreciable real property	**4**	
5	That you elect under section 108(b)(5) to apply first to reduce the basis (under section 1017) of depreciable property	**5**	
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	Applied to reduce any general business credit carryover to or from the tax year of the discharge	**7**	
8	Applied to reduce any minimum tax credit as of the beginning of the tax year immediately after the tax year of the discharge	**8**	
9	Applied to reduce any net capital loss for the tax year of the discharge including any capital loss carryovers to the tax year of the discharge	**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*	**10a**	
b	Applied to reduce the basis of your principal residence. *Enter amount here ONLY if line 1e is checked*	**10b**	62,494
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 not reduced on line 5	**11a**	
b	Land used or held for use in a trade or business of farming	**11b**	
c	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	**12**	
13	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 .... 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 of ....
(State of incorporation)

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

For Paperwork Reduction Act Notice, see page 5 of this form. Cat. No. 17066E Form **982** (Rev. 3-2009)

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

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **982**
(Rev. March 2009)
Department of the Treasury
Internal Revenue Service

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**

Name shown on return
Total Forms Filed = 310,474
Identifying number

Part I General Information (see instructions)

1 Amount excluded is due to (check applicable box(es)):

a	Discharge of indebtedness in a title 11 case		☐
b	Discharge of indebtedness to the extent insolvent (not in a title 11 case)		☐
c	Discharge of qualified farm indebtedness		☐
d	Discharge of qualified real property business indebtedness		☐
e	Discharge of qualified principal residence indebtedness		☐
f	Discharge of certain indebtedness of a qualified individual because of Midwestern disasters		☐
2	Total amount of discharged indebtedness excluded from gross income	2	37,145,118

3 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? ☐ Yes ☐ No

Part II 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:

4	For a discharge of qualified real property business indebtedness, applied to reduce the basis of depreciable real property	4	
5	That you elect under section 108(b)(5) to apply first to reduce the basis (under section 1017) of depreciable property	5	
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	Applied to reduce any general business credit carryover to or from the tax year of the discharge	7	
8	Applied to reduce any minimum tax credit as of the beginning of the tax year immediately after the tax year of the discharge	8	
9	Applied to reduce any net capital loss for the tax year of the discharge including any capital loss carryovers to the tax year of the discharge	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*	10a	
b	Applied to reduce the basis of your principal residence. *Enter amount here ONLY if line 1e is checked*	10b	8,817,807
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 not reduced on line 5	11a	
b	Land used or held for use in a trade or business of farming	11b	
c	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	12	
13	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 ______________. 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 of ______________.
(State of incorporation)

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

For Paperwork Reduction Act Notice, see page 5 of this form. Cat. No. 17066E Form **982** (Rev. 3-2009)

Form **2106**

Department of the Treasury
Internal Revenue Service (99)

Employee Business Expenses

► **See separate instructions.**

► **Attach to Form 1040 or Form 1040NR.**

OMB No. 1545-0074

2009

Attachment
Sequence No. **129**

Your name	Occupation in which you incurred expenses	**Social security number**
Total Forms Filed = 8,704,483 Includes 4,553,582 2106EZ's		

Part I Employee Business Expenses and Reimbursements

Step 1 Enter Your Expenses		**Column A** Other Than Meals and Entertainment	**Column B** Meals and Entertainment
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1	4,835,997	
2 Parking fees, tolls, and transportation, including train, bus, etc., that **did not** involve overnight travel or commuting to and from work .	2	1,896,462	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Do not** include meals and entertainment .	3	1,710,079	
4 Business expenses not included on lines 1 through 3. **Do not** include meals and entertainment	4	5,422,018	
5 Meals and entertainment expenses (see instructions)	5		2,884,187
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	7,722,859	

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	447,671	187,953

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	7,696,547	2,870,265
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		2,870,265
10 Add the amounts on line 9 of both columns and enter the total here. **Also, enter the total on Schedule A (Form 1040), line 21** (or on **Schedule A (Form 1040NR), line 9**). (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) ►	10		7,861,739

For Paperwork Reduction Act Notice, see instructions. Cat. No. 11700N Form **2106** (2009)

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **2106**

Department of the Treasury
Internal Revenue Service (99)

Employee Business Expenses

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2009

Attachment Sequence No. 129

Your name	Occupation in which you incurred expenses	Social security number
Total Forms Filed = 8,704,483 Includes 4,553,582 2106EZ's		

Part I Employee Business Expenses and Reimbursements

Step 1 Enter Your Expenses		Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1	31,852,644	
2 Parking fees, tolls, and transportation, including train, bus, etc., that **did not** involve overnight travel or commuting to and from work	2	1,739,923	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Do not** include meals and entertainment	3	4,286,097	
4 Business expenses not included on lines 1 through 3. **Do not** include meals and entertainment	4	16,841,317	
5 Meals and entertainment expenses (see instructions)	5		9,321,119
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	54,719,982	

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	2,246,669	590,168

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	52,554,153	8,766,975
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		5,300,951
10 Add the amounts on line 9 of both columns and enter the total here. **Also, enter the total on Schedule A (Form 1040), line 21** (or on **Schedule A (Form 1040NR), line 9**). (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) ▶	10		57,855,103

For Paperwork Reduction Act Notice, see instructions. Cat. No. 11700N Form **2106** (2009)

Part II Vehicle Expenses

Section A—General Information (You must complete this section if you are claiming vehicle expenses.)			**(a)** Vehicle 1	**(b)** Vehicle 2
11	Enter the date the vehicle was placed in service	**11**	/ /	/ /
12	Total miles the vehicle was driven during 2009	**12**	miles	miles
13	Business miles included on line 12	**13**	miles	miles
14	Percent of business use. Divide line 13 by line 12	**14**	%	%
15	Average daily roundtrip commuting distance	**15**	miles	miles
16	Commuting miles included on line 12	**16**	miles	miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12	**17**	miles	miles

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

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

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

21 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.)

22	Multiply line 13 by 55¢ (.55). Enter the result here and on line 1	**22**	3,996,365

Section C—Actual Expenses			**(a)** Vehicle 1		**(b)** Vehicle 2	
23	Gasoline, oil, repairs, vehicle insurance, etc.	**23**				
24a	Vehicle rentals	**24a**				
b	Inclusion amount (see instructions)	**24b**				
c	Subtract line 24b from line 24a	**24c**				
25	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions)	**25**				
26	Add lines 23, 24c, and 25	**26**				
27	Multiply line 26 by the percentage on line 14	**27**				
28	Depreciation (see instructions)	**28**				
29	Add lines 27 and 28. Enter total here and on line 1	**29**		449,036		

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

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

Part II Vehicle Expenses

Section A—General Information (You must complete this section if you are claiming vehicle expenses.)

			(a) Vehicle 1	**(b)** Vehicle 2
11	Enter the date the vehicle was placed in service	**11**	/ /	/ /
12	Total miles the vehicle was driven during 2009	**12**	miles	miles
13	Business miles included on line 12	**13**	miles	miles
14	Percent of business use. Divide line 13 by line 12	**14**	%	%
15	Average daily roundtrip commuting distance	**15**	miles	miles
16	Commuting miles included on line 12	**16**	miles	miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12	**17**	miles	miles

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

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

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

21 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.)

22 Multiply line 13 by 55¢ (.55). Enter the result here and on line 1 **22** 26,036,123

Section C—Actual Expenses

			(a) Vehicle 1	**(b)** Vehicle 2
23	Gasoline, oil, repairs, vehicle insurance, etc.	**23**		
24a	Vehicle rentals	**24a**		
b	Inclusion amount (see instructions)	**24b**		
c	Subtract line 24b from line 24a	**24c**		
25	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions)	**25**		
26	Add lines 23, 24c, and 25	**26**		
27	Multiply line 26 by the percentage on line 14	**27**		
28	Depreciation (see instructions)	**28**		
29	Add lines 27 and 28. Enter total here and on line 1	**29**	2,614,135	

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

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

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

Form **2106-EZ**

Department of the Treasury
Internal Revenue Service (99)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Unreimbursed Employee Business Expenses

▶ **Attach to Form 1040 or Form 1040NR.**

OMB No. 1545-0074

2009

Attachment
Sequence No. **129A**

Your name	Occupation in which you incurred expenses	**Social security number**
Total Forms Filed = 4,553,582		

You Can 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 2009.

Caution: *You can use the standard mileage rate for 2009* ***only if: (a)*** *you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service,* ***or (b)*** *you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.*

Part I Figure Your Expenses

1	Vehicle expense using the standard mileage rate. Complete Part II and multiply line 8a by 55¢ (.55)	1		
2	Parking fees, tolls, and transportation, including train, bus, etc., that **did not** involve overnight travel or commuting to and from work	2		
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Do not** include meals and entertainment	3		
4	Business expenses not included on lines 1 through 3. **Do not** include meals and entertainment	4		
5	Meals and entertainment expenses: $ ________ 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	5		
6	**Total expenses.** Add lines 1 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		

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

7 When did you place your vehicle in service for business use? (month, day, year) ▶ .... / .... / ....

8 Of the total number of miles you drove your vehicle during 2009, enter the number of miles you used your vehicle for:

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

For Paperwork Reduction Act Notice, see page 4. Cat. No. 20604Q Form **2106-EZ** (2009)

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

Form **2106-EZ**

Department of the Treasury
Internal Revenue Service (99)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Unreimbursed Employee Business Expenses

► **Attach to Form 1040 or Form 1040NR.**

OMB No. 1545-0074

2009

Attachment
Sequence No. **129A**

Your name Total Forms Filed = 4,553,582	Occupation in which you incurred expenses	**Social security number**

You Can 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 2009.

Caution: *You can use the standard mileage rate for 2009* ***only if: (a)*** *you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service,* ***or (b)*** *you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.*

Part I Figure Your Expenses

1	Vehicle expense using the standard mileage rate. Complete Part II and multiply line 8a by 55¢ (.55)	1		
2	Parking fees, tolls, and transportation, including train, bus, etc., that **did not** involve overnight travel or commuting to and from work	2		
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Do not** include meals and entertainment	3		
4	Business expenses not included on lines 1 through 3. **Do not** include meals and entertainment	4		
5	Meals and entertainment expenses: $ ________ 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	5		
6	**Total expenses.** Add lines 1 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		

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

7 When did you place your vehicle in service for business use? (month, day, year) ► --------- / ---------- / ---------

8 Of the total number of miles you drove your vehicle during 2009, enter the number of miles you used your vehicle for:

a Business -------------------- **b** Commuting (see instructions) -------------------- **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**

For Paperwork Reduction Act Notice, see page 4. Cat. No. 20604Q Form **2106-EZ** (2009)

☐ VOID ☐ CORRECTED (99)

Name, address, and ZIP code of RIC or REIT Total Forms Filed = 1,202	OMB No. 1545-0145 2009 Form **2439**	**Notice to Shareholder of Undistributed Long-Term Capital Gains** For calendar year 2009, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning _______________ , 2009, and ending _______________ , 20 _________
Identification number of RIC or REIT	**1a** Total undistributed long-term capital gains 895	**Copy A** Attach to Form 1120-RIC or Form 1120-REIT
Shareholder's identifying number	**1b** Unrecaptured section 1250 gain *	
Shareholder's name, address, and ZIP code	**1c** Section 1202 gain 0	**1d** Collectibles (28%) gain 0
	2 Tax paid by the RIC or REIT on the box 1a gains 893	**For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D.**

Form **2439** Cat. No. 11858E Department of the Treasury - Internal Revenue Service

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

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

NUMBER OF RETURNS FILED FOR SELECTED LINES

☐ VOID ☐ CORRECTED (99)

Name, address, and ZIP code of RIC or REIT Total Forms Filed = 1,202	OMB No. 1545-0145 **2009** Form **2439**	**Notice to Shareholder of Undistributed Long-Term Capital Gains** For calendar year 2009, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning ______, 2009, and ending ______, 20 ____

Identification number of RIC or REIT	**1a** Total undistributed long-term capital gains 10,195		**Copy A** Attach to Form 1120-RIC or Form 1120-REIT
Shareholder's identifying number	**1b** Unrecaptured section 1250 gain *		
Shareholder's name, address, and ZIP code	**1c** Section 1202 gain 0	**1d** Collectibles (28%) gain 0	**For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D.**
	2 Tax paid by the RIC or REIT on the box 1a gains 3,062		

Form **2439** Cat. No. 11858E Department of the Treasury - Internal Revenue Service

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

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **2441**

Department of the Treasury
Internal Revenue Service (99)

Child and Dependent Care Expenses

1040
1040A
1040NR
2441

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

▶ **See separate instructions.**

OMB No. 1545-0074

2009

Attachment
Sequence No. **21**

Name(s) shown on return

Total Forms Filed = 7,109,923

Your social security number

Part I Persons or Organizations Who Provided the Care—You **must** complete this part.

(If you have more than two care providers, see the instructions.)

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
			7,033,737

Did you receive **dependent care benefits?**

No ▶ Complete only Part II below.

Yes ▶ Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59, or Form 1040NR, line 56.

Part II Credit for Child and Dependent Care Expenses

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

(a) Qualifying person's name First	(a) Qualifying person's name Last	(b) Qualifying person's social security number	(c) **Qualified expenses** you incurred and paid in 2009 for the person listed in column (a)
		6,965,963	6,892,352
		2,244,307	2,210,314

3	Add the amounts in column (c) of line 2. **Do not** enter more than $3,000 for one qualifying person or $6,000 for two or more persons. If you completed Part III, enter the amount from line 34	3	6,600,470
4	Enter your **earned income**. See instructions	4	6,895,756
5	If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4	5	4,212,004
6	Enter the **smallest** of line 3, 4, or 5	6	6,558,061
7	Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 36. — 7		
8	Enter on line 8 the decimal amount shown below that applies to the amount on line 7	8	6,980,061 X.

If line 7 is: Over	But not over	Decimal amount is	If line 7 is: Over	But not over	Decimal amount is
$0	15,000	.35	$29,000	31,000	.27
15,000	17,000	.34	31,000	33,000	.26
17,000	19,000	.33	33,000	35,000	.25
19,000	21,000	.32	35,000	37,000	.24
21,000	23,000	.31	37,000	39,000	.23
23,000	25,000	.30	39,000	41,000	.22
25,000	27,000	.29	41,000	43,000	.21
27,000	29,000	.28	43,000	No limit	.20

9	Multiply line 6 by the decimal amount on line 8. If you paid 2008 expenses in 2009, see the instructions	9	6,556,484
10	Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 43. — 10		
11	Enter the amount from Form 1040, line 47; or Form 1040NR, line 44. Form 1040A filers, enter -0- — 11		
12	Subtract line 11 from line 10. If zero or less, **stop.** You cannot take the credit	12	
13	**Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 12 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 45	13	6,286,241

For Paperwork Reduction Act Notice, see page 4 of the instructions. Cat. No. 11862M

Form **2441**

Department of the Treasury
Internal Revenue Service (99)

Child and Dependent Care Expenses

▶ **Attach to Form 1040, Form 1040A, or Form 1040NR.**
▶ **See separate instructions.**

OMB No. 1545-0074
2009
Attachment
Sequence No. **21**

Name(s) shown on return
Total Forms Filed = 7,109,923

Your social security number

Part I **Persons or Organizations Who Provided the Care—**You **must** complete this part.
(If you have more than two care providers, see the instructions.)

1 **(a)** Care provider's name	**(b)** Address (number, street, apt. no., city, state, and ZIP code)	**(c)** Identifying number (SSN or EIN)	**(d)** Amount paid (see instructions)
			31,065,658

Did you receive **dependent care benefits?**
No → Complete only Part II below.
Yes → Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59, or Form 1040NR, line 56.

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

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

(a) Qualifying person's name First	Last	**(b)** Qualifying person's social security number	**(c) Qualified expenses** you incurred and paid in 2009 for the person listed in column (a)
			21,613,833
			6,820,782

3	Add the amounts in column (c) of line 2. **Do not** enter more than $3,000 for one qualifying person or $6,000 for two or more persons. If you completed Part III, enter the amount from line 34	3	17,283,197
4	Enter your **earned income**. See instructions	4	385,044,657
5	If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4	5	190,467,581
6	Enter the **smallest** of line 3, 4, or 5	6	16,972,560
7	Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 36. — 7		
8	Enter on line 8 the decimal amount shown below that applies to the amount on line 7	8	0 X.

If line 7 is:

Over	**But not over**	**Decimal amount is**	**Over**	**But not over**	**Decimal amount is**
$0—	15,000	.35	$29,000—	31,000	.27
15,000—	17,000	.34	31,000—	33,000	.26
17,000—	19,000	.33	33,000—	35,000	.25
19,000—	21,000	.32	35,000—	37,000	.24
21,000—	23,000	.31	37,000—	39,000	.23
23,000—	25,000	.30	39,000—	41,000	.22
25,000—	27,000	.29	41,000—	43,000	.21
27,000—	29,000	.28	43,000—	No limit	.20

9	Multiply line 6 by the decimal amount on line 8. If you paid 2008 expenses in 2009, see the instructions	9	3,792,850
10	Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 43. — 10		
11	Enter the amount from Form 1040, line 47; or Form 1040NR, line 44. Form 1040A filers, enter -0- — 11		
12	Subtract line 11 from line 10. If zero or less, **stop.** You cannot take the credit	12	
13	**Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 12 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 45	13	3,317,379

For Paperwork Reduction Act Notice, see page 4 of the instructions. Cat. No. 11862M Form **2441** (2009)

Part III Dependent Care Benefits

14	Enter the total amount of **dependent care benefits** you received in 2009. 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**	1,229,721
15	Enter the amount, if any, you carried over from 2008 and used in 2009 during the grace period. See instructions	**15**	*
16	Enter the amount, if any, you forfeited or carried forward to 2010. See instructions	**16**	(61,844)
17	Combine lines 14 through 16. See instructions	**17**	
18	Enter the total amount of **qualified expenses** incurred in 2009 for the care of the **qualifying person(s)**	**18**	1,196,231
19	Enter the **smaller** of line 17 or 18	**19**	
20	Enter your **earned income.** See instructions	**20**	6,895,756
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 instructions. • All others, enter the amount from line 20.	**21**	4,212,004
22	Enter the **smallest** of line 19, 20, or 21	**22**	
23	Enter $5,000 ($2,500 if married filing separately **and** you were required to enter your spouse's earned income on line 21)	**23**	
24	Are you filing Form 1040A? ☐ **Yes.** Skip lines 24 through 27 and go to line 28. ☐ **No.** 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-	**24**	6,694
25	Subtract line 24 from line 17	**25**	
26	Enter the **smaller** of line 22 or 23	**26**	
27	**Deductible benefits.** Enter the **smallest** of line 22, 23, or 24. Also, include this amount on the appropriate line(s) of your return. See instructions	**27**	6,496
28	**Excluded benefits. Form 1040 and 1040NR filers:** Subtract line 27 from line 26. If zero or less, enter-0-. **Form 1040A filers:** Enter the **smaller** of line 22 or line 23	**28**	930,935
29	**Taxable benefits. Form 1040 and 1040NR filers:** Subtract line 28 from line 25. 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." **Form 1040A filers:** Subtract line 28 from line 17. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB"	**29**	354,721

To claim the child and dependent care credit, complete lines 30 through 34 below.

30	Enter $3,000 ($6,000 if two or more qualifying persons)	**30**	
31	**Form 1040 and 1040NR filers:** Add lines 27 and 28. **Form 1040A filers:** Enter the amount from line 28	**31**	937,437
32	Subtract line 31 from line 30. If zero or less, **stop.** You cannot take the credit. **Exception.** If you paid 2008 expenses in 2009, see the instructions for line 9	**32**	
33	Complete line 2 on the front of this form. **Do not** include in column (c) any benefits shown on line 31 above. Then, add the amounts in column (c) and enter the total here.	**33**	
34	Enter the **smaller** of line 32 or 33. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 13	**34**	6,600,470

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

Part III Dependent Care Benefits

14	Enter the total amount of **dependent care benefits** you received in 2009. 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**	4,190,781
15	Enter the amount, if any, you carried over from 2008 and used in 2009 during the grace period. See instructions			**15**	*
16	Enter the amount, if any, you forfeited or carried forward to 2010. See instructions . . .			**16**	(94,242)
17	Combine lines 14 through 16. See instructions			**17**	
18	Enter the total amount of **qualified expenses** incurred in 2009 for the care of the **qualifying person(s)** . . .	**18**	8,669,799		
19	Enter the **smaller** of line 17 or 18	**19**			
20	Enter your **earned income.** See instructions	**20**	385,044,657		
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 instructions. • All others, enter the amount from line 20. . . .	**21**	190,467,581		
22	Enter the **smallest** of line 19, 20, or 21	**22**			
23	Enter $5,000 ($2,500 if married filing separately **and** you were required to enter your spouse's earned income on line 21).	**23**			
24	Are you filing Form 1040A? ☐ **Yes.** Skip lines 24 through 27 and go to line 28. ☐ **No.** 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-			**24**	13,737
25	Subtract line 24 from line 17	**25**			
26	Enter the **smaller** of line 22 or 23	**26**			
27	**Deductible benefits.** Enter the **smallest** of line 22, 23, or 24. Also, include this amount on the appropriate line(s) of your return. See instructions			**27**	12,765
28	**Excluded benefits. Form 1040 and 1040NR filers:** Subtract line 27 from line 26. If zero or less, enter-0-. **Form 1040A filers:** Enter the **smaller** of line 22 or line 23			**28**	3,076,699
29	**Taxable benefits. Form 1040 and 1040NR filers:** Subtract line 28 from line 25. 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." **Form 1040A filers:** Subtract line 28 from line 17. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB"			**29**	1,007,021

To claim the child and dependent care credit, complete lines 30 through 34 below.

30	Enter $3,000 ($6,000 if two or more qualifying persons)	**30**	
31	**Form 1040 and 1040NR filers:** Add lines 27 and 28. **Form 1040A filers:** Enter the amount from line 28	**31**	3,089,482
32	Subtract line 31 from line 30. If zero or less, **stop.** You cannot take the credit. **Exception.** If you paid 2008 expenses in 2009, see the instructions for line 9	**32**	
33	Complete line 2 on the front of this form. **Do not** include in column (c) any benefits shown on line 31 above. Then, add the amounts in column (c) and enter the total here.	**33**	
34	Enter the **smaller** of line 32 or 33. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 13	**34**	17,283,197

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

Form **3468**

Department of the Treasury
Internal Revenue Service (99)

Investment Credit

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

OMB No. 1545-0155

2009

Attachment
Sequence No. **52**

Name(s) shown on return

Identifying number

Total Forms Filed = 9,571

Part I Information Regarding the Election To Treat the Lessee as the Purchaser of Investment Credit Property

If you are claiming the investment credit as a lessee based on a section 48(d) (as in effect on November 4, 1990) election, provide the following information. If you acquired more than one property as a lessee, attach a statement showing the information below.

1 Name of lessor

2 Address of lessor

3 Description of property

4 Amount for which you were treated as having acquired the property . . . . ▶ $

Part II Qualifying Advanced Coal Project Credit, Qualifying Gasification Project Credit, and Qualifying Advanced Energy Project Credit

5	Qualifying advanced coal project credit (see instructions):		
a	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) . . . . $ × 20% (.20) **5a**		
b	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) . . . . . $ × 15% (.15) **5b**		
c	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) . . . . . $ × 30% (.30) **5c**		
d	Total. Add lines 5a, 5b, and 5c	**5d**	165
6	Qualifying gasification project credit (see instructions):		
a	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 includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions . . . . $ × 30% (.30) **6a**		
b	Qualified investment in property other than in **a** above placed in service during the tax year . . . . . . $ × 20% (.20) **6b**		
c	Total. Add lines 6a and 6b	**6c**	*
7	Qualifying advanced energy project credit (see instructions): Qualified investment in advanced energy project property placed in service after February 17, 2009 . $ × 30% (.30)	**7**	1,061
8	Enter the applicable unused investment credit from cooperatives (see instructions)	**8**	65
9	Add lines 5d, 6c, 7, and 8. Report this amount on Form 3800, line 1a	**9**	*

Part III Rehabilitation Credit and Energy Credit

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 all later tax years. You may not revoke this election without IRS consent . . . . ▶ ☐		
b	Enter the dates 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:		
e	Pre-1936 buildings located in the Gulf Opportunity Zone . $ * × 13% (.13)	**10e**	*
f	Pre-1936 buildings affected by a Midwestern disaster . . $ × 13% (.13)	**10f**	*
g	Other pre-1936 buildings . . . . $ 466 × 10% (.10)	**10g**	466
h	Certified historic structures located in the Gulf Opportunity Zone . . . . $ * × 26% (.26)	**10h**	*

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

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **3468**

Department of the Treasury
Internal Revenue Service (99)

Investment Credit

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

OMB No. 1545-0155

2009

Attachment Sequence No. **52**

Name(s) shown on return

Identifying number

Total Forms Filed = 9,571

Part I Information Regarding the Election To Treat the Lessee as the Purchaser of Investment Credit Property

If you are claiming the investment credit as a lessee based on a section 48(d) (as in effect on November 4, 1990) election, provide the following information. If you acquired more than one property as a lessee, attach a statement showing the information below.

1 Name of lessor

2 Address of lessor

3 Description of property

4 Amount for which you were treated as having acquired the property . . . . ▶ $

Part II Qualifying Advanced Coal Project Credit, Qualifying Gasification Project Credit, and Qualifying Advanced Energy Project Credit

5	Qualifying advanced coal project credit (see instructions):				
a	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) . . . . $ × 20% (.20)	5a			
b	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) . . . . . $ × 15% (.15)	5b			
c	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) . . . . . $ × 30% (.30)	5c			
d	Total. Add lines 5a, 5b, and 5c			5d	381
6	Qualifying gasification project credit (see instructions):				
a	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 includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions . . . . $ × 30% (.30)	6a			
b	Qualified investment in property other than in **a** above placed in service during the tax year . . . . . . $ × 20% (.20)	6b			
c	Total. Add lines 6a and 6b			6c	*
7	Qualifying advanced energy project credit (see instructions): Qualified investment in advanced energy project property placed in service after February 17, 2009 . $ × 30% (.30)			7	4,135
8	Enter the applicable unused investment credit from cooperatives (see instructions)			8	61
9	Add lines 5d, 6c, 7, and 8. Report this amount on Form 3800, line 1a			9	*

Part III Rehabilitation Credit and Energy Credit

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 all later tax years. You may not revoke this election without IRS consent . . . . ▶ ☐		
b	Enter the dates 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:		
e	Pre-1936 buildings located in the Gulf Opportunity Zone . $ * × 13% (.13)	10e	*
f	Pre-1936 buildings affected by a Midwestern disaster . . $ × 13% (.13)	10f	*
g	Other pre-1936 buildings . . . . $ 400,671 × 10% (.10)	10g	40,067
h	Certified historic structures located in the Gulf Opportunity Zone . . . . $ * × 26% (.26)	10h	*

For Paperwork Reduction Act Notice, see instructions. Cat. No. 12276E Form **3468** (2009)

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

Part III Rehabilitation Credit and Energy Credit (continued)

i	Certified historic structures affected by a Midwestern disaster	$	× 26% (.26)	10i	*
j	Other certified historic structures	$ 2,756	× 20% (.20)	10j	2,756
	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 employer identification number (see instructions)				
l	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions)				
m	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) . .			10m	*
11	Energy credit:				
a	Basis of property using geothermal energy or solar energy (acquired before January 1, 2006, and the basis attributable to construction, reconstruction, or erection by the taxpayer before January 1, 2006) placed in service during the tax year (see instructions)	$	× 10% (.10)	11a	526
b	Basis of property using solar illumination or solar energy placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 (see instructions)	$	× 30% (.30)	11b	2,000
	Qualified fuel cell property (see instructions):				
c	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005, and before October 4, 2008	$	× 30% (.30)	11c	
d	Applicable kilowatt capacity of property on line 11c (see instructions) ▶		× $1,000	11d	
e	Enter the lesser of line 11c or 11d			11e	0
f	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008	$	× 30% (.30)	11f	
g	Applicable kilowatt capacity of property on line 11f (see instructions) ▶		× $3,000	11g	
h	Enter the lesser of line 11f or 11g			11h	*
	Qualified microturbine property (see instructions):				
i	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005	$	× 10% (.10)	11i	
j	Kilowatt capacity of property on line 11i . . . . ▶		× $200	11j	
k	Enter the lesser of line 11i or 11j			11k	1,521

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

Part III **Rehabilitation Credit and Energy Credit** (continued)

i	Certified historic structures affected by a Midwestern disaster $ ______ × 26% (.26)	**10i**	*
j	Other certified historic structures $ 425,769 × 20% (.20)	**10j**	85,154
	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 employer identification number (see instructions) ______		
l	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) ______		
m	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9)	**10m**	*
11	Energy credit:		
a	Basis of property using geothermal energy or solar energy (acquired before January 1, 2006, and the basis attributable to construction, reconstruction, or erection by the taxpayer before January 1, 2006) placed in service during the tax year (see instructions) $ ______ × 10% (.10)	**11a**	476
b	Basis of property using solar illumination or solar energy placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 (see instructions) $ ______ × 30% (.30)	**11b**	42,072
	Qualified fuel cell property (see instructions):		
c	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005, and before October 4, 2008 $ ______ × 30% (.30)	**11c**	
d	Applicable kilowatt capacity of property on line 11c (see instructions) ► ______ × $1,000	**11d**	
e	Enter the lesser of line 11c or 11d	**11e**	0
f	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 $ ______ × 30% (.30)	**11f**	
g	Applicable kilowatt capacity of property on line 11f (see instructions) ► ______ × $3,000	**11g**	
h	Enter the lesser of line 11f or 11g	**11h**	*
	Qualified microturbine property (see instructions):		
i	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 $ ______ × 10% (.10)	**11i**	
j	Kilowatt capacity of property on line 11i ► ______ × $200	**11j**	
k	Enter the lesser of line 11i or 11j	**11k**	530

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

Part III **Rehabilitation Credit and Energy Credit** (continued)

	Combined heat and power system property (see instructions): **Caution:** You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower.		
l	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . $______ × 10% (.10)	11l	
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	11m	.
n	Multiply line 11l by 11m	11n	*
	Qualified small wind energy property (see instructions):		
o	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009 . . . . $______ × 30% (.30)	11o	
p	Enter the smaller of line 11o or $4,000	11p	*
q	Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008 . . . . $______ × 30% (.30)	11q	*
	Geothermal heat pump systems (see instructions):		
r	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . $______ × 10% (.10)	11r	282
	Qualified investment credit facility property (see instructions):		
s	Basis of property placed in service during the tax year . . . $______ × 30% (.30)	11s	29
12	Enter the applicable unused investment credit from cooperatives (see instructions)	12	*
13	Add lines 10e through 10j, 10m, 11a, 11b, 11e, 11h, 11k, 11n, 11p, 11q, 11r, 11s, and 12 . . .	13	7,875
14	Rehabilitation and energy credits included on line 13 from passive activities	14	2,232
15	Subtract line 14 from line 13	15	5,736
16	Rehabilitation and energy credits allowed for 2009 from a passive activity	16	1,075
17	Carryforward of the rehabilitation credit that originated after 2007 and the energy credit that originated in a tax year that began after October 3, 2008 (see instructions)	17	289
18	Carryback of rehabilitation and energy credits from 2010	18	
19	Add lines 15 through 18. Report this amount on Form 3800, line 29a	19	6,989

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

Part III Rehabilitation Credit and Energy Credit (continued)

	Combined heat and power system property (see instructions): **Caution:** You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower.		
l	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . $ ____ × 10% (.10)	**11l**	
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	**11m**	.
n	Multiply line 11l by 11m	**11n**	*
	Qualified small wind energy property (see instructions):		
o	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009 . . . . $ ____ × 30% (.30)	**11o**	
p	Enter the smaller of line 11o or $4,000	**11p**	*
q	Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008 . . . . $ ____ × 30% (.30)	**11q**	*
	Geothermal heat pump systems (see instructions):		
r	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . $ ____ × 10% (.10)	**11r**	977
	Qualified investment credit facility property (see instructions):		
s	Basis of property placed in service during the tax year . . . $ ____ × 30% (.30)	**11s**	8,964
12	Enter the applicable unused investment credit from cooperatives (see instructions)	**12**	*
13	Add lines 10e through 10j, 10m, 11a, 11b, 11e, 11h, 11k, 11n, 11p, 11q, 11r, 11s, and 12 . . .	**13**	186,934
14	Rehabilitation and energy credits included on line 13 from passive activities	**14**	39,454
15	Subtract line 14 from line 13	**15**	147,481
16	Rehabilitation and energy credits allowed for 2009 from a passive activity	**16**	16,769
17	Carryforward of the rehabilitation credit that originated after 2007 and the energy credit that originated in a tax year that began after October 3, 2008 (see instructions)	**17**	26,334
18	Carryback of rehabilitation and energy credits from 2010	**18**	
19	Add lines 15 through 18. Report this amount on Form 3800, line 29a	**19**	190,584

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

Form **3800**

Department of the Treasury
Internal Revenue Service (99)

General Business Credit

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

OMB No. 1545-0895
2009
Attachment
Sequence No. **22**

Name(s) shown on return

Total Forms Filed = 509,228

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.

1a	Investment credit (Form 3468, Part II only) (attach Form 3468)	1a	1,438
b	Welfare-to-work credit (only from partnerships, S corporations, estates, and trusts)	1b	1,395
c	Credit for increasing research activities (Form 6765). (Individuals: see instructions)	1c	48,582
d	Low-income housing credit (Form 8586, Part I only) (enter EIN if claiming this credit from a pass-through entity: ____________)	1d	57,378
e	Disabled access credit (Form 8826) (do not enter more than $5,000)	1e	9,820
f	Renewable electricity production credit (Form 8835)	1f	4,045
g	Indian employment credit (Form 8845)	1g	4,703
h	Orphan drug credit (Form 8820)	1h	1,716
i	New markets credit (Form 8874) (enter EIN if claiming this credit from a pass-through entity: ____________)	1i	827
j	Credit for small employer pension plan startup costs (Form 8881) (do not enter more than $500)	1j	4,785
k	Credit for employer-provided child care facilities and services (Form 8882) (enter EIN if claiming this credit from a pass-through entity: ____________)	1k	12,297
l	Biodiesel and renewable diesel fuels credit (attach Form 8864)	1l	5,610
m	Low sulfur diesel fuel production credit (Form 8896)	1m	1,209
n	Distilled spirits credit (Form 8906)	1n	253
o	Nonconventional source fuel credit (Form 8907)	1o	8,412
p	Energy efficient home credit (Form 8908)	1p	5,140
q	Energy efficient appliance credit (Form 8909)	1q	6,685
r	Alternative motor vehicle credit (Form 8910) (enter EIN if claiming this credit from a pass-through entity: ____________)	1r	14,950
s	Alternative fuel vehicle refueling property credit (Form 8911)	1s	261
t	Credits for affected Midwestern disaster area employers (Form 5884-A)	1t	474
u	Mine rescue team training credit (Form 8923)	1u	*
v	Agricultural chemicals security credit (Form 8931)	1v	889
w	Credit for employer differential wage payments (Form 8932)	1w	167
x	Carbon dioxide sequestration credit (Form 8933)	1x	*
y	Qualified plug-in electric drive motor vehicle credit (Form 8936)	1y	2,002
z	Qualified plug-in electric vehicle credit (Form 8834, Part I only)	1z	115
aa	Credit for contributions to selected community development corporations (only from partnerships and S corporations)	1aa	490
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb	1,187
2	Add lines 1a through 1bb	2	188,040
3	Passive activity credits included on line 2 (see instructions)	3	83,693
4	Subtract line 3 from line 2	4	109,337
5	Passive activity credits allowed for 2009 (see instructions)	5	63,604
6	Carryforward of general business credit to 2009. See instructions for the schedule to attach	6	211,360
7	Carryback of general business credit from 2010 (see instructions)	7	
8	**Current year credit.** Add lines 4 through 7	8	339,906

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 12392F Form **3800** (2009)

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

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **3800**

Department of the Treasury
Internal Revenue Service (99)

General Business Credit

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

OMB No. 1545-0895
2009
Attachment
Sequence No. **22**

Name(s) shown on return

Total Forms Filed = 509,228

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.

1a	Investment credit (Form 3468, Part II only) (attach Form 3468)	**1a**	6,927
b	Welfare-to-work credit (only from partnerships, S corporations, estates, and trusts)	**1b**	2,724
c	Credit for increasing research activities (Form 6765). (Individuals: see instructions)	**1c**	433,192
d	Low-income housing credit (Form 8586, Part I only) (enter EIN if claiming this credit from a pass-through entity: ____________)	**1d**	124,085
e	Disabled access credit (Form 8826) (do not enter more than $5,000)	**1e**	17,993
f	Renewable electricity production credit (Form 8835)	**1f**	22,547
g	Indian employment credit (Form 8845)	**1g**	21,748
h	Orphan drug credit (Form 8820)	**1h**	4,709
i	New markets credit (Form 8874) (enter EIN if claiming this credit from a pass-through entity: ____________)	**1i**	6,410
j	Credit for small employer pension plan startup costs (Form 8881) (do not enter more than $500)	**1j**	1,497
k	Credit for employer-provided child care facilities and services (Form 8882) (enter EIN if claiming this credit from a pass-through entity: ____________)	**1k**	5,296
l	Biodiesel and renewable diesel fuels credit (attach Form 8864)	**1l**	13,326
m	Low sulfur diesel fuel production credit (Form 8896)	**1m**	5,092
n	Distilled spirits credit (Form 8906)	**1n**	13,434
o	Nonconventional source fuel credit (Form 8907)	**1o**	12,187
p	Energy efficient home credit (Form 8908)	**1p**	31,763
q	Energy efficient appliance credit (Form 8909)	**1q**	4,768
r	Alternative motor vehicle credit (Form 8910) (enter EIN if claiming this credit from a pass-through entity: ____________)	**1r**	30,959
s	Alternative fuel vehicle refueling property credit (Form 8911)	**1s**	3,907
t	Credits for affected Midwestern disaster area employers (Form 5884-A)	**1t**	355
u	Mine rescue team training credit (Form 8923)	**1u**	*
v	Agricultural chemicals security credit (Form 8931)	**1v**	4,815
w	Credit for employer differential wage payments (Form 8932)	**1w**	35
x	Carbon dioxide sequestration credit (Form 8933)	**1x**	*
y	Qualified plug-in electric drive motor vehicle credit (Form 8936)	**1y**	6,617
z	Qualified plug-in electric vehicle credit (Form 8834, Part I only)	**1z**	364
aa	Credit for contributions to selected community development corporations (only from partnerships and S corporations)	**1aa**	19
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	**1bb**	65
2	Add lines 1a through 1bb	**2**	774,964
3	Passive activity credits included on line 2 (see instructions)	**3**	147,824
4	Subtract line 3 from line 2	**4**	627,140
5	Passive activity credits allowed for 2009 (see instructions)	**5**	152,123
6	Carryforward of general business credit to 2009. See instructions for the schedule to attach	**6**	3,624,957
7	Carryback of general business credit from 2010 (see instructions)	**7**	
8	**Current year credit.** Add lines 4 through 7	**8**	4,404,220

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 12392F Form **3800** (2009)

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

Part 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 ● Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return			9	
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	152,874
11	Add lines 9 and 10			11	
12a	Foreign tax credit	12a			
b	Credits from Form 1040, lines 48 through 52 (or Form 1040NR, lines 45 through 48); Form 8859, line 11; Form 8834, lines 22 and 29; Form 8910, line 21; Form 8911, line 23; Form 8936, line 14; and Schedule R, line 24	12b	136,843		
c	Add lines 12a and 12b			12c	272,234
13	**Net income tax.** Subtract line 12c from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18a			13	426,393
14	**Net regular tax.** Subtract line 12c from line 9. If zero or less, enter -0-	14	421,683		
15	Enter 25% (.25) of the excess, if any, of line 14 over $25,000 (see instructions)	15	209,168		
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	16	338,602		
17	Enter the greater of line 15 or line 16			17	341,591
18a	Subtract line 17 from line 13. If zero or less, enter -0-			18a	
b	For a corporation electing to accelerate the research credit, enter the bonus depreciation amount attributable to the research credit. (see instructions)			18b	
c	Add lines 18a and 18b			18c	261,509
19a	Enter the **smaller** of line 8 or line 18c **C corporations:** See the line 19a instructions if there has been an ownership change, acquisition, or reorganization.			19a	
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 (see instructions)			19b	158,868
c	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

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 ● Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return			**9**	
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**	2,850,530
11	Add lines 9 and 10			**11**	
12a	Foreign tax credit	**12a**			
b	Credits from Form 1040, lines 48 through 52 (or Form 1040NR, lines 45 through 48); Form 8859, line 11; Form 8834, lines 22 and 29; Form 8910, line 21; Form 8911, line 23; Form 8936, line 14; and Schedule R, line 24	**12b**	272,140		
c	Add lines 12a and 12b			**12c**	2,317,400
13	**Net income tax.** Subtract line 12c from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18a			**13**	64,565,152
14	**Net regular tax.** Subtract line 12c from line 9. If zero or less, enter -0-	**14**	61,719,320		
15	Enter 25% (.25) of the excess, if any, of line 14 over $25,000 (see instructions)	**15**	13,655,585		
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	**16**	58,184,205		
17	Enter the greater of line 15 or line 16			**17**	58,456,469
18a	Subtract line 17 from line 13. If zero or less, enter -0-			**18a**	
b	For a corporation electing to accelerate the research credit, enter the bonus depreciation amount attributable to the research credit. (see instructions)			**18b**	
c	Add lines 18a and 18b			**18c**	6,209,807
19a	Enter the **smaller** of line 8 or line 18c **C corporations:** See the line 19a instructions if there has been an ownership change, acquisition, or reorganization.			**19a**	
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 (see instructions)			**19b**	600,676
c	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. If you are not filing Form 8844, skip lines 20 through 24 and enter -0- on line 25.

20	Multiply line 16 by 75%			**20**	46,061
21	Enter the greater of line 15 or line 20			**21**	46,132
22	Subtract line 21 from line 13. If zero or less, enter -0-			**22**	49,739
23	Subtract line 19b from line 22. If zero or less, enter -0-			**23**	49,698
24	Enter the amount from Form 8844, line 10 or line 12			**24**	37,988
25	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 23 or line 24			**25**	34,453
26	Subtract line 15 from line 13. If zero or less, enter -0-			**26**	425,484
27	Add lines 19b and 25			**27**	185,650
28	Subtract line 27 from line 26. If zero or less, enter -0-			**28**	408,665
29a	Enter the investment credit from Form 3468, Part III, line 19 (attach Form 3468)	**29a**	6,989		
b	Enter the work opportunity credit from Form 5884, line 10 or line 12	**29b**	49,883		
c	Enter the alcohol and cellulosic biofuel fuels credit from Form 6478, line 14 or line 16	**29c**	19,059		
d	Enter the low-income housing credit from Form 8586, Part II, line 18 or line 20	**29d**	10,377		
e	Enter the applicable part of the amount of the renewable electricity, refined coal, and Indian coal production credit from Form 8835, Part II, line 36 or line 38	**29e**	1,526		
f	Enter the credit for employer social security and Medicare taxes paid on certain employee tips from Form 8846, line 12	**29f**	77,107		
g	Enter the qualified railroad track maintenance credit from Form 8900, line 12	**29g**	73		
30	Add lines 29a through 29g			**30**	156,467
31	Enter the **smaller** of line 28 or line 30			**31**	130,773
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, and 30, see instructions) as indicated below or on the applicable line of your return: ● Individuals. Form 1040, line 53 or Form 1040NR, line 49 ● Corporations. Form 1120, Schedule J, line 5c ● Estates and trusts. Form 1041, Schedule G, line 2c			**32**	292,508

Part II Allowable Credit (Continued)

Note. If you are not filing Form 8844, skip lines 20 through 24 and enter -0- on line 25.

20	Multiply line 16 by 75%			**20**	14,920,517
21	Enter the greater of line 15 or line 20			**21**	14,774,989
22	Subtract line 21 from line 13. If zero or less, enter -0-			**22**	6,811,145
23	Subtract line 19b from line 22. If zero or less, enter -0-			**23**	6,739,506
24	Enter the amount from Form 8844, line 10 or line 12			**24**	221,804
25	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 23 or line 24			**25**	124,761
26	Subtract line 15 from line 13. If zero or less, enter -0-			**26**	50,605,225
27	Add lines 19b and 25			**27**	723,252
28	Subtract line 27 from line 26. If zero or less, enter -0-			**28**	49,881,973
29a	Enter the investment credit from Form 3468, Part III, line 19 (attach Form 3468)	**29a**	190,584		
b	Enter the work opportunity credit from Form 5884, line 10 or line 12	**29b**	601,661		
c	Enter the alcohol and cellulosic biofuel fuels credit from Form 6478, line 14 or line 16	**29c**	69,561		
d	Enter the low-income housing credit from Form 8586, Part II, line 18 or line 20	**29d**	44,394		
e	Enter the applicable part of the amount of the renewable electricity, refined coal, and Indian coal production credit from Form 8835, Part II, line 36 or line 38	**29e**	37,710		
f	Enter the credit for employer social security and Medicare taxes paid on certain employee tips from Form 8846, line 12	**29f**	653,836		
g	Enter the qualified railroad track maintenance credit from Form 8900, line 12	**29g**	40,622		
30	Add lines 29a through 29g			**30**	1,638,701
31	Enter the **smaller** of line 28 or line 30			**31**	875,719
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, and 30, see instructions) as indicated below or on the applicable line of your return: ● Individuals. Form 1040, line 53 or Form 1040NR, line 49 ● Corporations. Form 1120, Schedule J, line 5c ● Estates and trusts. Form 1041, Schedule G, line 2c			**32**	1,601,155

Form **3903**

Department of the Treasury
Internal Revenue Service (99)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Moving Expenses

▶ **Attach to Form 1040 or Form 1040NR.**

OMB No. 1545-0074
2009
Attachment
Sequence No. **62**

Name(s) shown on return

Total Forms Filed = 869,001

Your social security number

Before you begin: ✓ See the **Distance Test** and **Time Test** in the instructions to find out if you can deduct your moving expenses.
✓ See **Members of the Armed Forces** on the back, if applicable.

1	Transportation and storage of household goods and personal effects (see instructions)	**1**	768,859	
2	Travel (including lodging) from your old home to your new home (see instructions). **Do not** include the cost of meals	**2**	669,382	
3	Add lines 1 and 2	**3**	868,905	
4	Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is **not** included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code **P**	**4**	112,936	
5	Is line 3 **more than** line 4? ☐ **No.** You **cannot** deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7, 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**	**5**	834,495	

General Instructions

What's New

For 2009, the standard mileage rate for using your vehicle to move to a new home is 24 cents a mile.

Purpose of Form

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

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

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

Moving Expenses You Can Deduct

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

Who Can Deduct Moving Expenses

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

TIP *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 your old home. The distance between the two points is the shortest of the more commonly traveled routes between them.

TIP *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** . . . . . **1.** ______ miles

2. Number of miles from your **old home** to your **old workplace** . . . . . **2.** ______ miles

3. Subtract line 2 from line 1. If zero or less, enter -0- . . . . . **3.** ______ miles

Is line 3 at least 50 miles?

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

For Paperwork Reduction Act Notice, see back of form. Cat. No. 12490K Form **3903** (2009)

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **3903**

Department of the Treasury
Internal Revenue Service (99)

Moving Expenses

▶ **Attach to Form 1040 or Form 1040NR.**

OMB No. 1545-0074

2009

Attachment
Sequence No. **62**

Name(s) shown on return

Total Forms Filed = 869,001

Your social security number

Before you begin: ✓ See the **Distance Test** and **Time Test** in the instructions to find out if you can deduct your moving expenses.
✓ See **Members of the Armed Forces** on the back, if applicable.

1	Transportation and storage of household goods and personal effects (see instructions) . . .	1	1,741,823
2	Travel (including lodging) from your old home to your new home (see instructions). **Do not** include the cost of meals	2	567,451
3	Add lines 1 and 2	3	2,309,274
4	Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is **not** included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code **P**	4	282,738
5	Is line 3 **more than** line 4? ☐ **No.** You **cannot** deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7, 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**	5	2,030,525

General Instructions

What's New

For 2009, the standard mileage rate for using your vehicle to move to a new home is 24 cents a mile.

Purpose of Form

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

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

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

Moving Expenses You Can Deduct

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

Who Can Deduct Moving Expenses

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

TIP *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 your old home. The distance between the two points is the shortest of the more commonly traveled routes between them.

TIP *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** . . . . 1.________ miles

2. Number of miles from your **old home** to your **old workplace** . . . . 2.________ miles

3. Subtract line 2 from line 1. If zero or less, enter -0- . . . . 3.________ miles

Is line 3 at least 50 miles?
☐ **Yes.** You meet this test.
☐ **No.** You do not meet this test. You **cannot** deduct your moving expenses. **Do not** complete Form 3903.

For Paperwork Reduction Act Notice, see back of form. Cat. No. 12490K Form **3903** (2009)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **4136**

Department of the Treasury
Internal Revenue Service (99)

Credit for Federal Tax Paid on Fuels

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

OMB No. 1545-0162
2009
Attachment
Sequence No. **23**

Name (as shown on your income tax return): Data on this form reflects only form 1040 filers, not business or fiduciary filers

Taxpayer identification number: Total Forms Filed = 323,330

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.*

1 Nontaxable Use of Gasoline

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Off-highway business use		$ .183		$ 288,885	362
b	Use on a farm for farming purposes		.183			
c	Other nontaxable use (see **Caution** above line 1)		.183			
d	Exported		.184		3,368	411

2 Nontaxable Use of Aviation Gasoline

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade)		$ .15/.000*		$ 721	354
b	Other nontaxable use (see **Caution** above line 1)		.193/.043*		1,633	324
c	Exported		.194/.044*		*	412
d	LUST tax on aviation fuels used in foreign trade		.001		0	433

*This rate applies after December 31, 2009.

3 Nontaxable Use of Undyed Diesel Fuel

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

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use		$ .243		$ 55,324	360
b	Use on a farm for farming purposes		.243			
c	Use in trains		.243		*	353
d	Use in certain intercity and local buses (see **Caution** above line 1)		.17		1,092	350
e	Exported		.244		0	413

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

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

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use taxed at $.244		$ .243		$ 7,981	346
b	Use on a farm for farming purposes		.243			
c	Use in certain intercity and local buses (see **Caution** above line 1)		.17		0	347
d	Exported		.244		0	414
e	Nontaxable use taxed at $.044		.043		0	377
f	Nontaxable use taxed at $.219		.218		*	369

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

Form **4136**

Department of the Treasury
Internal Revenue Service (99)

Credit for Federal Tax Paid on Fuels

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

OMB No. 1545-0162
2009
Attachment
Sequence No. **23**

Name (as shown on your income tax return): Data on this form reflects only form 1040 filers, not business or fiduciary filers

Taxpayer identification number: Total Forms Filed = 323,330

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.*

1 Nontaxable Use of Gasoline

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Off-highway business use		$ .183		$ 55,295	362
b	Use on a farm for farming purposes		.183			
c	Other nontaxable use (see **Caution** above line 1)		.183			
d	Exported		.184		720	411

2 Nontaxable Use of Aviation Gasoline

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade)		$ .15/.000*		$ 342	354
b	Other nontaxable use (see **Caution** above line 1)		.193/.043*		1,286	324
c	Exported		.194/.044*		*	412
d	LUST tax on aviation fuels used in foreign trade		.001		0	433

*This rate applies after December 31, 2009.

3 Nontaxable Use of Undyed Diesel Fuel

Claimant certifies that the diesel fuel did not contain visible evidence of dye.
Exception. If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation and check here ▶ ☐

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use		$ .243		$ 30,170	360
b	Use on a farm for farming purposes		.243			
c	Use in trains		.243		*	353
d	Use in certain intercity and local buses (see **Caution** above line 1)		.17		385	350
e	Exported		.244		0	413

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

Claimant certifies that the kerosene did not contain visible evidence of dye.
Exception. If any of the kerosene included in this claim **did** contain visible evidence of dye, attach an explanation and check here ▶ ☐

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use taxed at $.244		$ .243		$ 3,006	346
b	Use on a farm for farming purposes		.243			
c	Use in certain intercity and local buses (see **Caution** above line 1)		.17		0	347
d	Exported		.244		0	414
e	Nontaxable use taxed at $.044		.043		0	377
f	Nontaxable use taxed at $.219		.218		*	369

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 12625R Form **4136** (2009)

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

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Kerosene used in commercial aviation (other than foreign trade) taxed at $.244		$ .200		$ 44	417
b	Kerosene used in commercial aviation (other than foreign trade) taxed at $.219/.044*		.175/.000*		25	355
c	Nontaxable use (other than use by state or local government) taxed at $.244		.243		7,981	346
d	Nontaxable use (other than use by state or local government) taxed at $.219/.044*		.218/.043*		*	369
e	LUST tax on aviation fuels used in foreign trade		.001		0	433

*This rate applies after December 31, 2009.

6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel

Registration No. ▶

Claimant certifies that it sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the diesel fuel did not contain visible evidence of dye.

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

		(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use by a state or local government	$ .243		$ 55,324	360
b	Use in certain intercity and local buses	.17		*	350

7 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)

Registration No. ▶

Claimant certifies that it sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the kerosene did not contain visible evidence of dye.

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

		(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use by a state or local government	$ .243		$ 7,981	346
b	Sales from a blocked pump	.243			
c	Use in certain intercity and local buses	.17		0	347

8 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation

Registration No. ▶

Claimant sold the kerosene for use in aviation at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. See the instructions for additional information to be submitted.

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade) taxed at $.219/.044*		$ .175/.000*		$ 25	355
b	Use in commercial aviation (other than foreign trade) taxed at $.244		.200		44	417
c	Nonexempt use in noncommercial aviation		.025/.200*		*	418
d	Other nontaxable uses taxed at $.244		.243		7,981	346
e	Other nontaxable uses taxed at $.219/.044*		.218/.043*		*	369
f	LUST tax on aviation fuels used in foreign trade		.001		0	433

*This rate applies after December 31, 2009.

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

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Kerosene used in commercial aviation (other than foreign trade) taxed at $.244		$ .200		$ 78	417
b	Kerosene used in commercial aviation (other than foreign trade) taxed at $.219/.044*		.175/.000*		153	355
c	Nontaxable use (other than use by state or local government) taxed at $.244		.243		3,006	346
d	Nontaxable use (other than use by state or local government) taxed at $.219/.044*		.218/.043*		*	369
e	LUST tax on aviation fuels used in foreign trade		.001		0	433

*This rate applies after December 31, 2009.

6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel

Registration No. ▶

Claimant certifies that it sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the diesel fuel did not contain visible evidence of dye.

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

		(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use by a state or local government	$ .243		$ 30,170	360
b	Use in certain intercity and local buses	.17		*	350

7 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)

Registration No. ▶

Claimant certifies that it sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the kerosene did not contain visible evidence of dye.

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

		(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use by a state or local government	$ .243			
b	Sales from a blocked pump	.243		$ 3,006	346
c	Use in certain intercity and local buses	.17		0	347

8 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation

Registration No. ▶

Claimant sold the kerosene for use in aviation at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. See the instructions for additional information to be submitted.

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade) taxed at $.219/.044*		$ .175/.000*		$ 153	355
b	Use in commercial aviation (other than foreign trade) taxed at $.244		.200		78	417
c	Nonexempt use in noncommercial aviation		.025/.200*		*	418
d	Other nontaxable uses taxed at $.244		.243		3,006	346
e	Other nontaxable uses taxed at $.219/.044*		.218/.043*		*	369
f	LUST tax on aviation fuels used in foreign trade		.001		0	433

*This rate applies after December 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
a	Alcohol fuel mixtures containing ethanol	$ .45		$ *		393
b	Alcohol fuel mixtures containing alcohol (other than ethanol)	.60		0		394

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 liquid fuel (other than renewable diesel). The renewable diesel used to produce the renewable diesel mixture was derived from biomass process, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975, D396, or other equivalent standard approved by the IRS. 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 information about renewable diesel used in aviation.

		(b) Rate	(c) Gallons of biodiesel or renewable diesel	(d) Amount of credit		(e) CRN
a	Biodiesel (other than agri-biodiesel) mixtures	$1.00/.000*		$ 0		388
b	Agri-biodiesel mixtures	$1.00/.000*		0		390
c	Renewable diesel mixtures	$1.00/.000*		0		307

*This rate applies after December 31, 2009.

11 Nontaxable Use of Alternative Fuel

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

		(a) Type of use	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit		(e) CRN
a	Liquefied petroleum gas (LPG)		$ .183		$ 431		419
b	"P Series" fuels		.183		*		420
c	Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)		.183		*		421
d	Liquefied hydrogen		.183		0		422
e	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		*		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 credit		(e) CRN
a	Liquefied petroleum gas (LPG)	$ .50/000*		$ 1,083		426
b	"P Series" fuels	.50/.000*		*		427
c	Compressed natural gas (CNG) (GGE = 121 cu. ft.)	.50/.000*		*		428
d	Liquefied hydrogen	.50		*		429
e	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process	.50/.000*		0		430
f	Liquid fuel derived from biomass	.50/.000*		*		431
g	Liquefied natural gas (LNG)	.50/.000*		0		432
h	Liquefied gas derived from biomass	.50/.000*		0		436
i	Compressed gas derived from biomass (GGE = 121 cu. ft.)	.50/.000*		0		437

*This rate applies after December 31, 2009.

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

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
a	Alcohol fuel mixtures containing ethanol	$ .45		$ *		393
b	Alcohol fuel mixtures containing alcohol (other than ethanol)	.60		0		394

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 liquid fuel (other than renewable diesel). The renewable diesel used to produce the renewable diesel mixture was derived from biomass process, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975, D396, or other equivalent standard approved by the IRS. 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 information about renewable diesel used in aviation.

		(b) Rate	(c) Gallons of biodiesel or renewable diesel	(d) Amount of credit		(e) CRN
a	Biodiesel (other than agri-biodiesel) mixtures	$1.00/.000*		$ 0		388
b	Agri-biodiesel mixtures	$1.00/.000*		0		390
c	Renewable diesel mixtures	$1.00/.000*		0		307

*This rate applies after December 31, 2009.

11 Nontaxable Use of Alternative Fuel

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

		(a) Type of use	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit		(e) CRN
a	Liquefied petroleum gas (LPG)		$ .183		$ 302		419
b	"P Series" fuels		.183		*		420
c	Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)		.183		*		421
d	Liquefied hydrogen		.183		0		422
e	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		*		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 credit		(e) CRN
a	Liquefied petroleum gas (LPG)	$ .50/000*		$ 1,954		426
b	"P Series" fuels	.50/.000*		*		427
c	Compressed natural gas (CNG) (GGE = 121 cu. ft.)	.50/.000*		*		428
d	Liquefied hydrogen	.50		*		429
e	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process	.50/.000*		0		430
f	Liquid fuel derived from biomass	.50/.000*		*		431
g	Liquefied natural gas (LNG)	.50/.000*		0		432
h	Liquefied gas derived from biomass	.50/.000*		0		436
i	Compressed gas derived from biomass (GGE = 121 cu. ft.)	.50/.000*		0		437

*This rate applies after December 31, 2009.

13 Registered Credit Card Issuers **Registration No. ▶**

		(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Diesel fuel sold for the exclusive use of a state or local government	$ .243		$ 55,324		360
b	Kerosene sold for the exclusive use of a state or local government	.243		7,981		346
c	Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at $.219/.044*	.218/.043*		*		369

*This rate applies after December 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	(d) Amount of credit		(e) CRN
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 credit		(e) CRN
Blender credit	$ .046		$ 0		310

16 Exported Dyed Fuels and Exported Gasoline Blendstocks

		(b) Rate	(c) Gallons	(d) Amount of credit		(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 70 (also check box b on line 70); Form 1120, line 32f(2); Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns. ▶	17	$ 323,330		

13 Registered Credit Card Issuers **Registration No. ▶**

		(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Diesel fuel sold for the exclusive use of a state or local government	$ .243		$ 30,170		360
b	Kerosene sold for the exclusive use of a state or local government	.243		3,006		346
c	Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at $.219/.044*	.218/.043*		*		369
	*This rate applies after December 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	(d) Amount of credit		(e) CRN
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 credit		(e) CRN
Blender credit	$ .046		$ 0		310

16 Exported Dyed Fuels and Exported Gasoline Blendstocks

		(b) Rate	(c) Gallons	(d) Amount of credit		(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 70 (also check box b on line 70); Form 1120, line 32f(2); Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns. ▶ **17** $ 93,907

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

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

OMB No. 1545-0172

2009

Attachment Sequence No. 67

Name(s) shown on return: Total Forms Filed = 11,842,434

Business or activity to which this form relates:

Identifying number:

Part I Election To Expense Certain Property Under Section 179

Note: *If you have any listed property, complete Part V before you complete Part I.*

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	$250,000
2	Total cost of section 179 property placed in service (see instructions)	2	2,760,817
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	$800,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	4,546,170

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	420,152

8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	4,159,851
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	4,159,787
10	Carryover of disallowed deduction from line 13 of your 2008 Form 4562	10	203,254
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	4,349,634
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	4,127,479
13	Carryover of disallowed deduction to 2010. Add lines 9 and 10, less line 12 ▶	13	

Note: *Do not use Part II or Part III below for listed property. Instead, use Part V.*

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	1,519,498
15	Property subject to section 168(f)(1) election	15	2,897
16	Other depreciation (including ACRS)	16	953,633

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2009	17	5,967,323
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here 9,269 ☐		

Section B—Assets Placed in Service During 2009 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		147,008			MTH3YR	146,700
b 5-year property		1,625,227			MTH5YR	1,624,233
c 7-year property		1,191,779			MTH7YR	1,191,779
d 10-year property		170,948			MTH10Y	170,948
e 15-year property		313,776			MTH15Y	313,775
f 20-year property		79,442			MTH20Y	79,442
g 25-year property		8,610	25 yrs.		S/L	8,610
h Residential rental		1,214,139	27.5 yrs.	MM	S/L	1,213,837
property	undetermined type	*	27.5 yrs.	MM	S/L	Undetermined type *
i Nonresidential real		564,774	39 yrs.	MM	S/L	563,039
property	Total GDS cost	4,147,208		MM	S/L	4,145,006

Section C—Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System

20a Class life		17,515			S/L	17,515
b 12-year		1,392	12 yrs.		S/L	1,392
c 40-year		5,364	40 yrs.	MM	S/L	5,364
		23,909				23,909

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	2,673,150
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	11,574,211
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	*

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

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

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

OMB No. 1545-0172

2009

Attachment
Sequence No. **67**

Name(s) shown on return	Business or activity to which this form relates	**Identifying number**
Total Forms Filed = 11,842,434		

Part I **Election To Expense Certain Property Under Section 179**

Note: *If you have any listed property, complete Part V before you complete Part I.*

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	$250,000
2	Total cost of section 179 property placed in service (see instructions)	2	33,711,172
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	$800,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	1,125,774,439

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	1,903,300
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	41,239,520
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	41,203,330
10	Carryover of disallowed deduction from line 13 of your 2008 Form 4562	10	2,243,667
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	497,676,561
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	41,255,167
13	Carryover of disallowed deduction to 2010. Add lines 9 and 10, less line 12 ▶	13	

Note: *Do not use Part II or Part III below for listed property. Instead, use Part V.*

Part II **Special Depreciation Allowance and Other Depreciation (Do not** include listed property.**)** (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	7,252,057
15	Property subject to section 168(f)(1) election	15	17,464
16	Other depreciation (including ACRS)	16	4,215,759

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2009	17	43,679,023
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here 0 ▶ ☐		

Section B—Assets Placed in Service During 2009 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		1,312,916			MTH3YR	345,333
b 5-year property		13,361,137			MTH5YR	2,051,225
c 7-year property		12,650,931			MTH7YR	1,390,278
d 10-year property		2,281,701			MTH10Y	159,409
e 15-year property		4,437,160			MTH15Y	190,272
f 20-year property		1,614,867			MTH20Y	51,828
g 25-year property		418,886	25 yrs.		S/L	34,629
h Residential rental		148,200,838	27.5 yrs.	MM	S/L	3,502,269
property	undetermined type	*	27.5 yrs.	MM	S/L	Undetermined type *
i Nonresidential real		43,019,830	39 yrs.	MM	S/L	650,959
property	Total GDS cost	227,303,546		MM	S/L	8,377,711

Section C—Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System

20a Class life		839,127			S/L	55,767
b 12-year		315,957	12 yrs.		S/L	7,603
c 40-year		1,490,739	40 yrs.	MM	S/L	27,524

Part IV **Summary** (See instructions.) 2,645,823 90,894

21	Listed property. Enter amount from line 28	21	6,437,235
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	111,325,309
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	*

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 12906N Form **4562** (2009)

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

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: *For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete* ***only*** *24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.*

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

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	**(b)** Date placed in service	**(c)** Business/ investment use percentage	**(d)** Cost or other basis	**(e)** Basis for depreciation (business/investment use only)	**(f)** Recovery period	**(g)** Method/ Convention	**(h)** Depreciation deduction	**(i)** Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						**25**	233,482	
26 Property used more than 50% in a qualified business use:								
		%		2,114,322			2,081,151	
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%		682,406		S/L –	665,656	
		%		total 26e + 27e		S/L –		
		%		2,664,630		S/L –		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 . . .						**28**	2,673,150	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							**29**	420,152

Section B—Information on Use of Vehicles

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

	(a) Vehicle 1		**(b)** Vehicle 2		**(c)** Vehicle 3		**(d)** Vehicle 4		**(e)** Vehicle 5		**(f)** Vehicle 6	
30 Total business/investment miles driven during the year (**do not** include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
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).

	Yes	**No**
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . .		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) . .		

Note: *If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.*

Part VI Amortization

(a) Description of costs	**(b)** Date amortization begins	**(c)** Amortizable amount	**(d)** Code section	**(e)** Amortization period or percentage	**(f)** Amortization for this year
42 Amortization of costs that begins during your 2009 tax year (see instructions):					
		331,875			
43 Amortization of costs that began before your 2009 tax year				**43**	684,276
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	927,281

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: *For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete* ***only*** *24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.*

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

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	**(b)** Date placed in service	**(c)** Business/ investment use percentage	**(d)** Cost or other basis	**(e)** Basis for depreciation (business/investment use only)	**(f)** Recovery period	**(g)** Method/ Convention	**(h)** Depreciation deduction	**(i)** Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						**25**	1,180,332	
26 Property used more than 50% in a qualified business use:								
		%		42,067,172			4,884,971	
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%		3,625,707		S/L –	371,931	
		%		total 26e + 27e		S/L –		
		%		45,692,879		S/L –		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 . . .						**28**	6,437,235	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							**29**	1,903,300

Section B—Information on Use of Vehicles

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

	(a) Vehicle 1		**(b)** Vehicle 2		**(c)** Vehicle 3		**(d)** Vehicle 4		**(e)** Vehicle 5		**(f)** Vehicle 6	
30 Total business/investment miles driven during the year (**do not** include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
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).

	Yes	**No**
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . .		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) . .		

Note: *If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.*

Part VI Amortization

(a) Description of costs	**(b)** Date amortization begins	**(c)** Amortizable amount	**(d)** Code section	**(e)** Amortization period or percentage	**(f)** Amortization for this year
42 Amortization of costs that begins during your 2009 tax year (see instructions):					
		4,240,657			
43 Amortization of costs that began before your 2009 tax year				**43**	1,703,221
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	2,058,706

Form **4684**

Department of the Treasury
Internal Revenue Service

Casualties and Thefts

► **See separate instructions.**
► **Attach to your tax return.**
► **Use a separate Form 4684 for each casualty or theft.**

OMB No. 1545-0177

2009

Attachment
Sequence No. **26**

Name(s) shown on tax return

Total Forms Filed = 326,423

Identifying number

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

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

Property **A**

Property **B**

Property **C**

Property **D**

			Properties			
			A	**B**	**C**	**D**
2	Cost or other basis of each property	**2**				
3	Insurance or other reimbursement (whether or not you filed a claim) (see instructions)	**3**				
	Note: *If line 2 is **more** than line 3, skip line 4.*					
4	Gain from casualty or theft. If line 3 is **more** than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	**4**				
5	Fair market value **before** casualty or theft	**5**				
6	Fair market value **after** casualty or theft	**6**				
7	Subtract line 6 from line 5	**7**				
8	Enter the **smaller** of line 2 or line 7	**8**				
9	Subtract line 3 from line 8. If zero or less, enter -0-	**9**				

10	Casualty or theft loss. Add the amounts on line 9 in columns A through D	**10**	
11	Enter the **smaller** of line 10 or $500	**11**	
12	Subtract line 11 from line 10	**12**	
	Caution: *Use only one Form 4684 for lines 13 through 22.*		
13	Add the amounts on line 12 of all Forms 4684	**13**	249,133
14	Add the amounts on line 4 of all Forms 4684	**14**	2,991
15	• If line 14 is **more** than line 13, enter the difference here and on Schedule D. **Do not** complete the rest of this section (see instructions). • If line 14 is **less** than line 13, enter -0- here and go to line 16. • If line 14 is **equal** to line 13, enter -0- here. **Do not** complete the rest of this section.	**15**	1,283
16	If line 14 is **less** than line 13, enter the difference	**16**	248,578
17	Add the amounts on line 12 of all Forms 4684 on which you entered a disaster loss (see instructions)	**17**	72,806
18	Is line 17 more than line 14? ☐ **Yes.** Enter the difference. If you are filing Schedule A (Form 1040), go to line 19. Otherwise, enter this amount on line 6 of Schedule L (Form 1040A or 1040). Do not complete the rest of Section A. Form 1040NR filers, see instructions. ☐ **No.** Enter -0-. If you claim the standard deduction, do not complete the rest of Section A.	**18**	72,803
19	Subtract line 18 from line 16	**19**	173,636
20	Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 36. Estates and trusts, see instructions	**20**	200,756
21	Subtract line 20 from line 19. If zero or less, enter -0-	**21**	73,945
22	Add lines 18 and 21. Also enter the result on Schedule A (Form 1040), line 20, or Form 1040NR, Schedule A, line 8. Estates and trusts, enter the result on the "Other deductions" line of your tax return	**22**	127,606

For Paperwork Reduction Act Notice, see page 5 of the instructions. Cat. No. 12997O Form **4684** (2009)

Form **4684**

Department of the Treasury
Internal Revenue Service

Casualties and Thefts

▶ **See separate instructions.**
▶ **Attach to your tax return.**
▶ **Use a separate Form 4684 for each casualty or theft.**

OMB No. 1545-0177

2009

Attachment Sequence No. **26**

Name(s) shown on tax return

Total Forms Filed = 326,423

Identifying number

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

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

Property **A** ______

Property **B** ______

Property **C** ______

Property **D** ______

		Properties			
		A	**B**	**C**	**D**
2 Cost or other basis of each property	2				
3 Insurance or other reimbursement (whether or not you filed a claim) (see instructions)	3				
Note: *If line 2 is* ***more*** *than line 3, skip line 4.*					
4 Gain from casualty or theft. If line 3 is **more** than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	4				
5 Fair market value **before** casualty or theft	5				
6 Fair market value **after** casualty or theft	6				
7 Subtract line 6 from line 5	7				
8 Enter the **smaller** of line 2 or line 7	8				
9 Subtract line 3 from line 8. If zero or less, enter -0-	9				

10 Casualty or theft loss. Add the amounts on line 9 in columns A through D	10	
11 Enter the **smaller** of line 10 or $500	11	
12 Subtract line 11 from line 10	12	
Caution: *Use only one Form 4684 for lines 13 through 22.*		
13 Add the amounts on line 12 of all Forms 4684	13	3,080,693
14 Add the amounts on line 4 of all Forms 4684	14	11,816
15 • If line 14 is **more** than line 13, enter the difference here and on Schedule D. **Do not** complete the rest of this section (see instructions). • If line 14 is **less** than line 13, enter -0- here and go to line 16. • If line 14 is **equal** to line 13, enter -0- here. **Do not** complete the rest of this section.	15	6,588
16 If line 14 is **less** than line 13, enter the difference	16	3,075,465
17 Add the amounts on line 12 of all Forms 4684 on which you entered a disaster loss (see instructions)	17	643,230
18 Is line 17 more than line 14? ☐ **Yes.** Enter the difference. If you are filing Schedule A (Form 1040), go to line 19. Otherwise, enter this amount on line 6 of Schedule L (Form 1040A or 1040). Do not complete the rest of Section A. Form 1040NR filers, see instructions. ☐ **No.** Enter -0-. If you claim the standard deduction, do not complete the rest of Section A.	18	639,874
19 Subtract line 18 from line 16	19	2,393,507
20 Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 36. Estates and trusts, see instructions	20	1,930,819
21 Subtract line 20 from line 19. If zero or less, enter -0-	21	1,702,026
22 Add lines 18 and 21. Also enter the result on Schedule A (Form 1040), line 20, or Form 1040NR, Schedule A, line 8. Estates and trusts, enter the result on the "Other deductions" line of your tax return	22	2,056,801

For Paperwork Reduction Act Notice, see page 5 of the instructions. Cat. No. 12997O Form **4684** (2009)

Form 4684 (2009) Attachment Sequence No. **26** Page **2**

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

SECTION B—Business and Income-Producing Property

Part I Casualty or Theft Gain or Loss (Use a separate Part I for each casualty or theft.)

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

Property **A** ____________________

Property **B** ____________________

Property **C** ____________________

Property **D** ____________________

		Properties A	Properties B	Properties C	Properties D
24 Cost or adjusted basis of each property	**24**				
25 Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3	**25**				
Note: *If line 24 is* ***more*** *than line 25, skip line 26.*					
26 Gain from casualty or theft. If line 25 is **more** than line 24, enter the difference here and on line 33 or line 38, column (c), except as provided in the instructions for line 37. Also, skip lines 27 through 31 for that column. See the instructions for line 4 if line 25 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year.	**26**				
27 Fair market value **before** casualty or theft	**27**				
28 Fair market value **after** casualty or theft	**28**				
29 Subtract line 28 from line 27	**29**				
30 Enter the **smaller** of line 24 or line 29	**30**				
Note: *If the property was totally destroyed by casualty or lost from theft, enter on line 30 the amount from line 24.*					
31 Subtract line 25 from line 30. If zero or less, enter -0-	**31**				

32 Casualty or theft loss. Add the amounts on line 31. Enter the total here and on line 33 **or** line 38 (see instructions) **32** ______

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

(a) Identify casualty or theft		(b) Losses from casualties or thefts (i) Trade, business, rental or royalty property	(b) Losses from casualties or thefts (ii) Income-producing and employee property		(c) Gains from casualties or thefts includible in income
Casualty or Theft of Property Held One Year or Less					
33		( )	( )		
		( )	( )		
34 Totals. Add the amounts on line 33	**34**	( )	( )		
35 Combine line 34, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions				**35**	19,833
36 Enter the amount from line 34, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 16, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 11. Estates and trusts, partnerships, and S corporations, see instructions				**36**	
Casualty or Theft of Property Held More Than One Year					
37 Casualty or theft gains from Form 4797, line 32				**37**	1,646
38		( )	( )		
		( )	( )		
39 Total losses. Add amounts on line 38, columns (b)(i) and (b)(ii)	**39**	(36,800)	( )		
40 Total gains. Add lines 37 and 38, column (c)				**40**	8,949
41 Add amounts on line 39, columns (b)(i) and (b)(ii)				**41**	53,449
42 If the loss on line 41 is **more** than the gain on line 40:					
a Combine line 39, column (b)(i) and line 40, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions				**42a**	35,424
b Enter the amount from line 39, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 16, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 11. Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships (except electing large partnerships) and S corporations, see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11				**42b**	17,389
43 If the loss on line 41 is **less** than or **equal** to the gain on line 40, combine lines 40 and 41 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3				**43**	7,327

Note: *Partnerships, enter the amount from line 42a, 42b, or line 43 on Form 1065, Schedule K, line 11. S corporations, enter the amount from line 42a or 42b on Form 1120S, Schedule K, line 10.*

Form 4684 (2009) Attachment Sequence No. **26** Page **2**

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

SECTION B—Business and Income-Producing Property

Part I Casualty or Theft Gain or Loss (Use a separate Part I for each casualty or theft.)

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

Property **A** ____________________

Property **B** ____________________

Property **C** ____________________

Property **D** ____________________

			Properties			
			A	**B**	**C**	**D**
24	Cost or adjusted basis of each property	**24**				
25	Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3	**25**				
	Note: *If line 24 is **more** than line 25, skip line 26.*					
26	Gain from casualty or theft. If line 25 is **more** than line 24, enter the difference here and on line 33 or line 38, column (c), except as provided in the instructions for line 37. Also, skip lines 27 through 31 for that column. See the instructions for line 4 if line 25 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	**26**				
27	Fair market value **before** casualty or theft	**27**				
28	Fair market value **after** casualty or theft	**28**				
29	Subtract line 28 from line 27	**29**				
30	Enter the **smaller** of line 24 or line 29	**30**				
	Note: *If the property was totally destroyed by casualty or lost from theft, enter on line 30 the amount from line 24.*					
31	Subtract line 25 from line 30. If zero or less, enter -0-	**31**				

32 Casualty or theft loss. Add the amounts on line 31. Enter the total here and on line 33 **or** line 38 (see instructions) . . **32** ______

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

	(a) Identify casualty or theft		**(b)** Losses from casualties or thefts *(i)* Trade, business, rental or royalty property	**(b)** Losses from casualties or thefts *(ii)* Income-producing and employee property		**(c)** Gains from casualties or thefts includible in income
	Casualty or Theft of Property Held One Year or Less					
33			( )	( )		
			( )	( )		
34	Totals. Add the amounts on line 33	**34**	( )	( )		
35	Combine line 34, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions				**35**	-302,049
36	Enter the amount from line 34, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 16, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 11. Estates and trusts, partnerships, and S corporations, see instructions				**36**	
	Casualty or Theft of Property Held More Than One Year					
37	Casualty or theft gains from Form 4797, line 32				**37**	69,512
38			( )	( )		
			( )	( )		
39	Total losses. Add amounts on line 38, columns (b)(i) and (b)(ii)	**39**	(935,836)	( )		
40	Total gains. Add lines 37 and 38, column (c)				**40**	465,338
41	Add amounts on line 39, columns (b)(i) and (b)(ii)				**41**	2,792,340
42	If the loss on line 41 is **more** than the gain on line 40:					
a	Combine line 39, column (b)(i) and line 40, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions				**42a**	-680,157
b	Enter the amount from line 39, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 16, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 11. Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships (except electing large partnerships) and S corporations, see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11				**42b**	1,330,496
43	If the loss on line 41 is **less** than or **equal** to the gain on line 40, combine lines 40 and 41 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3				**43**	174,135

Note: *Partnerships, enter the amount from line 42a, 42b, or line 43 on Form 1065, Schedule K, line 11. S corporations, enter the amount from line 42a or 42b on Form 1120S, Schedule K, line 10.*

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **4797**

Department of the Treasury
Internal Revenue Service (99)

Sales of Business Property

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

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

OMB No. 1545-0184

2009

Attachment Sequence No. **27**

Name(s) shown on return

Total Forms Filed = 2,669,171

Identifying number

1	Enter the gross proceeds from sales or exchanges reported to you for 2009 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions)	1	170,956

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

2 **(a)** Description of property	**(b)** Date acquired (mo., day, yr.)	**(c)** Date sold (mo., day, yr.)	**(d)** Gross sales price	**(e)** Depreciation allowed or allowable since acquisition	**(f)** Cost or other basis, plus improvements and expense of sale	**(g) Gain or (loss)** Subtract (f) from the sum of (d) and (e)
						1,844,977

3	Gain, if any, from Form 4684, line 43	3	6,361
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	246,387
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	2,765
6	Gain, if any, from line 32, from other than casualty or theft.	6	335,465
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:	7	2,288,518
	Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below. **Individuals, partners, S corporation shareholders, and all others.** If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.		
8	Nonrecaptured net section 1231 losses from prior years (see instructions)	8	138,013
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions)	9	70,935

Part II Ordinary Gains and Losses (see instructions)

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

						334,587

11	Loss, if any, from line 7	11	(1,023,653)
12	Gain, if any, from line 7 or amount from line 8, if applicable	12	138,013
13	Gain, if any, from line 31	13	434,691
14	Net gain or (loss) from Form 4684, lines 35 and 42a	14	14,664
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	1,092
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824.	16	1,548
17	Combine lines 10 through 16	17	1,739,510
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:		
a	If the loss on line 11 includes a loss from Form 4684, line 39, 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	18a	*
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14	18b	1,739,508

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 13086I Form **4797** (2009)

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

Form **4797**

Department of the Treasury
Internal Revenue Service (99)

Sales of Business Property

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

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

OMB No. 1545-0184

2009

Attachment
Sequence No. **27**

Name(s) shown on return

Total Forms Filed = 2,669,171

Identifying number

1	Enter the gross proceeds from sales or exchanges reported to you for 2009 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions)	1	58,925,197

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

2 **(a)** Description of property	**(b)** Date acquired (mo., day, yr.)	**(c)** Date sold (mo., day, yr.)	**(d)** Gross sales price	**(e)** Depreciation allowed or allowable since acquisition	**(f)** Cost or other basis, plus improvements and expense of sale	**(g) Gain or (loss)** Subtract (f) from the sum of (d) and (e)
						12,385,633

3	Gain, if any, from Form 4684, line 43	3	178,344
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	5,467,117
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	329,136
6	Gain, if any, from line 32, from other than casualty or theft.	6	18,998,409
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:	7	37,358,640
	Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below. **Individuals, partners, S corporation shareholders, and all others.** If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.		
8	Nonrecaptured net section 1231 losses from prior years (see instructions)	8	3,053,973
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions)	9	9,632,869

Part II Ordinary Gains and Losses (see instructions)

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

						2,979,455

11	Loss, if any, from line 7	11	(25,461,928)
12	Gain, if any, from line 7 or amount from line 8, if applicable	12	876,503
13	Gain, if any, from line 31	13	4,619,658
14	Net gain or (loss) from Form 4684, lines 35 and 42a	14	-476,914
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	70,721
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824.	16	27,968
17	Combine lines 10 through 16	17	-17,364,537
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:		
a	If the loss on line 11 includes a loss from Form 4684, line 39, 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 . .	18a	*
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14	18b	-17,363,682

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 13086I Form **4797** (2009)

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

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

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

	These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price (**Note:** *See line 1 before completing.*)	20				
21	Cost or other basis plus expense of sale	21				
22	Depreciation (or depletion) allowed or allowable	22				
23	Adjusted basis. Subtract line 22 from line 21	23				
24	Total gain. Subtract line 23 from line 20	24				
25	**If section 1245 property:**					
a	Depreciation allowed or allowable from line 22	25a				
b	Enter the **smaller** of line 24 or 25a	25b	422,981			
26	**If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975 (see instructions)	26a				
b	Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b				
c	Subtract line 26a from line 24. If residential rental property **or** line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d	Additional depreciation after 1969 and before 1976	26d				
e	Enter the **smaller** of line 26c or 26d	26e				
f	Section 291 amount (corporations only)	26f				
g	Add lines 26b, 26e, and 26f	26g	11,599			
27	**If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a	Soil, water, and land clearing expenses	27a				
b	Line 27a multiplied by applicable percentage (see instructions)	27b				
c	Enter the **smaller** of line 24 or 27b	27c	*			
28	**If section 1254 property:**					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b	Enter the **smaller** of line 24 or 28a	28b	1,069			
29	**If section 1255 property:**					
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b	Enter the **smaller** of line 24 or 29a (see instructions)	29b	*			

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

30	Total gains for all properties. Add property columns A through D, line 24	30	640,307
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	434,687
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 37. Enter the portion from other than casualty or theft on Form 4797, line 6	32	336,718

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

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

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

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

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

	These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price (**Note:** *See line 1 before completing.*)	20				
21	Cost or other basis plus expense of sale	21				
22	Depreciation (or depletion) allowed or allowable	22				
23	Adjusted basis. Subtract line 22 from line 21	23				
24	Total gain. Subtract line 23 from line 20	24				
25	**If section 1245 property:**					
a	Depreciation allowed or allowable from line 22	25a				
b	Enter the **smaller** of line 24 or 25a	25b	4,419,814			
26	**If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975 (see instructions)	26a				
b	Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b				
c	Subtract line 26a from line 24. If residential rental property **or** line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d	Additional depreciation after 1969 and before 1976	26d				
e	Enter the **smaller** of line 26c or 26d	26e				
f	Section 291 amount (corporations only)	26f				
g	Add lines 26b, 26e, and 26f.	26g	145,517			
27	**If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a	Soil, water, and land clearing expenses	27a				
b	Line 27a multiplied by applicable percentage (see instructions)	27b				
c	Enter the **smaller** of line 24 or 27b	27c	*			
28	**If section 1254 property:**					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b	Enter the **smaller** of line 24 or 28a	28b	53,764			
29	**If section 1255 property:**					
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b	Enter the **smaller** of line 24 or 29a (see instructions)	29b	*			

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

30	Total gains for all properties. Add property columns A through D, line 24	30	23,688,586
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	4,619,658
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 37. Enter the portion from other than casualty or theft on Form 4797, line 6	32	19,068,928

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

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **4835**

Department of the Treasury
Internal Revenue Service (99)

Farm Rental Income and Expenses

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

▶ Attach to Form 1040 or Form 1040NR. **▶ See instructions on back.**

OMB No. 1545-0074
2009
Attachment Sequence No. **37**

Name(s) shown on tax return

Your social security number

Employer ID number (EIN), if any

Total Forms Filed = 597,327

A Did you actively participate in the operation of this farm during 2009 (see instructions)? . . . . = 481,666 ☐ Yes ☐ No

Part I Gross Farm Rental Income—Based on Production. Include amounts converted to cash or the equivalent.

1	Income from production of livestock, produce, grains, and other crops				1	285,109
2a	Cooperative distributions (Form(s) 1099-PATR)	2a	119,793	**2b** Taxable amount	2b	
3a	Agricultural program payments (see instructions)	3a	303,005	**3b** Taxable amount	3b	299,727
4	Commodity Credit Corporation (CCC) loans (see instructions):					
a	CCC loans reported under election				4a	*
b	CCC loans forfeited	4b	*	**4c** Taxable amount	4c	
5	Crop insurance proceeds and federal crop disaster payments (see instructions):					
a	Amount received in 2009	5a	47,931	**5b** Taxable amount	5b	45,650
c	If election to defer to 2010 is attached, check here ▶ ☐			**5d** Amount deferred from 2008	5d	
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)				6	264,469
7	**Gross farm rental income.** Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42 ▶				7	563,265

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

8	Car and truck expenses (see Schedule F instructions). Also attach **Form 4562**	8	70,120
9	Chemicals	9	90,322
10	Conservation expenses (see instructions)	10	10,047
11	Custom hire (machine work)	11	51,362
12	Depreciation and section 179 expense deduction not claimed elsewhere	12	195,974
13	Employee benefit programs other than on line 21 (see Schedule F instructions)	13	*
14	Feed	14	22,361
15	Fertilizers and lime	15	118,719
16	Freight and trucking	16	
17	Gasoline, fuel, and oil	17	111,580
18	Insurance (other than health)	18	272,278
19	Interest:		
a	Mortgage (paid to banks, etc.)	19a	42,117
b	Other	19b	28,336
20	Labor hired (less employment credits) (see Schedule F instructions)	20	19,666

21	Pension and profit-sharing plans	21	44
22	Rent or lease:		
a	Vehicles, machinery, and equipment (see instructions)	22a	
b	Other (land, animals, etc.)	22b	
23	Repairs and maintenance	23	164,962
24	Seeds and plants	24	78,477
25	Storage and warehousing	25	
26	Supplies	26	105,967
27	Taxes	27	417,532
28	Utilities	28	
29	Veterinary, breeding, and medicine	29	
30	Other expenses (specify):		
a		30a	
b		30b	
c		30c	
d		30d	
e		30e	
f		30f	
g		30g	

31	**Total expenses.** Add lines 8 through 30g (see instructions) ▶	31	497,238
32	**Net farm rental income or (loss).** Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E, line 40. If the result is a loss, you **must** go to line 33	32	572,022
33	If line 32 is a loss, check the box that describes your investment in this activity (see instructions) = 128,484	33a ☐ All investment is at risk. 33b ☐ Some investment is not at risk.	
c	You may have to complete **Form 8582** to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 33b, you **must** complete **Form 6198** before going to Form 8582. In either case, enter the **deductible loss** here and on Schedule E, line 40 nondeductible loss (+)/suspended loss carryover(-) = 29,398	33c	119,793

For Paperwork Reduction Act Notice, see instructions on back. Cat. No. 13117W Form **4835** (2009)

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

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **4835**

Department of the Treasury
Internal Revenue Service (99)

Farm Rental Income and Expenses

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

▶ **Attach to Form 1040 or Form 1040NR.** ▶ **See instructions on back.**

OMB No. 1545-0074
2009
Attachment Sequence No. **37**

Name(s) shown on tax return

Your social security number

Employer ID number (EIN), if any

Total Forms Filed = 597,327

A Did you actively participate in the operation of this farm during 2009 (see instructions)? ☐ Yes ☐ No

Part I Gross Farm Rental Income—Based on Production. Include amounts converted to cash or the equivalent.

1	Income from production of livestock, produce, grains, and other crops				1	5,815,237
2a	Cooperative distributions (Form(s) 1099-PATR)	2a	419,825	**2b** Taxable amount	2b	
3a	Agricultural program payments (see instructions)	3a	864,737	**3b** Taxable amount	3b	857,332
4	Commodity Credit Corporation (CCC) loans (see instructions):					
a	CCC loans reported under election				4a	*
b	CCC loans forfeited	4b	*	**4c** Taxable amount	4c	
5	Crop insurance proceeds and federal crop disaster payments (see instructions):					
a	Amount received in 2009	5a	287,637	**5b** Taxable amount	5b	254,928
c	If election to defer to 2010 is attached, check here ▶ ☐			**5d** Amount deferred from 2008	5d	
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)				6	2,603,294
7	**Gross farm rental income.** Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42 ▶				7	9,829,886

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

8	Car and truck expenses (see Schedule F instructions). Also attach **Form 4562**	8	86,736
9	Chemicals	9	189,303
10	Conservation expenses (see instructions)	10	15,670
11	Custom hire (machine work)	11	99,001
12	Depreciation and section 179 expense deduction not claimed elsewhere	12	827,471
13	Employee benefit programs other than on line 21 (see Schedule F instructions)	13	*
14	Feed	14	27,277
15	Fertilizers and lime	15	696,531
16	Freight and trucking	16	
17	Gasoline, fuel, and oil	17	114,106
18	Insurance (other than health)	18	326,360
19	Interest:		
a	Mortgage (paid to banks, etc.)	19a	281,259
b	Other	19b	309,458
20	Labor hired (less employment credits) (see Schedule F instructions)	20	82,556

21	Pension and profit-sharing plans	21	267
22	Rent or lease:		
a	Vehicles, machinery, and equipment (see instructions)	22a	
b	Other (land, animals, etc.)	22b	
23	Repairs and maintenance	23	294,825
24	Seeds and plants	24	363,462
25	Storage and warehousing	25	
26	Supplies	26	110,121
27	Taxes	27	819,863
28	Utilities	28	
29	Veterinary, breeding, and medicine	29	
30	Other expenses (specify):		
a		30a	
b		30b	
c		30c	
d		30d	
e		30e	
f		30f	
g		30g	

31	**Total expenses.** Add lines 8 through 30g (see instructions) ▶	31	5,732,062
32	**Net farm rental income or (loss).** Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E, line 40. If the result is a loss, you **must** go to line 33	32	4,097,824
33	If line 32 is a loss, check the box that describes your investment in this activity (see instructions)	33a 33b	☐ All investment is at risk. ☐ Some investment is not at risk.
c	You may have to complete **Form 8582** to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 33b, you **must** complete **Form 6198** before going to Form 8582. In either case, enter the **deductible loss** here and on Schedule E, line 40 nondeductible loss (+)/suspended loss carryover(-) = -30,493	33c	667,556

For Paperwork Reduction Act Notice, see instructions on back. Cat. No. 13117W Form **4835** (2009)

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

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

Form **4952**

Department of the Treasury
Internal Revenue Service (99)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Investment Interest Expense Deduction

▶ **Attach to your tax return.**

OMB No. 1545-0191

2009

Attachment
Sequence No. **51**

Name(s) shown on return

Total Forms Filed = 1,862,783

Identifying number

Part I **Total Investment Interest Expense**

1	Investment interest expense paid or accrued in 2009 (see instructions)			1	1,409,393
2	Disallowed investment interest expense from 2008 Form 4952, line 7			2	826,636
3	**Total investment interest expense.** Add lines 1 and 2			3	1,813,410

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	1,758,576		
b	Qualified dividends included on line 4a	4b	1,365,736		
c	Subtract line 4b from line 4a			4c	1,699,733
d	Net gain from the disposition of property held for investment	4d	385,588		
e	Enter the **smaller** of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	4e	288,138		
f	Subtract line 4e from line 4d			4f	207,389
g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)			4g	209,342
h	Investment income. Add lines 4c, 4f, and 4g			4h	1,722,543
5	Investment expenses (see instructions)			5	641,327
6	**Net investment income.** Subtract line 5 from line 4h. If zero or less, enter -0-			6	1,561,305

Part III **Investment Interest Expense Deduction**

7	Disallowed investment interest expense to be carried forward to 2010. Subtract line 6 from line 3. If zero or less, enter -0-			7	944,187
8	**Investment interest expense deduction.** Enter the **smaller** of line 3 or 6. See instructions			8	1,511,932

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 2009 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 2008.

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

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **4952**

Department of the Treasury
Internal Revenue Service (99)

Investment Interest Expense Deduction

▶ **Attach to your tax return.**

OMB No. 1545-0191

2009

Attachment Sequence No. **51**

Name(s) shown on return

Total Forms Filed = 1,862,783

Identifying number

Part I	**Total Investment Interest Expense**				
1	Investment interest expense paid or accrued in 2009 (see instructions)			1	24,456,776
2	Disallowed investment interest expense from 2008 Form 4952, line 7			2	23,827,606
3	**Total investment interest expense.** Add lines 1 and 2			3	48,284,383
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	111,328,269		
b	Qualified dividends included on line 4a	4b	44,502,532		
c	Subtract line 4b from line 4a			4c	66,825,738
d	Net gain from the disposition of property held for investment	4d	102,756,208		
e	Enter the **smaller** of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	4e	79,708,520		
f	Subtract line 4e from line 4d			4f	23,047,688
g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)			4g	2,617,313
h	Investment income. Add lines 4c, 4f, and 4g			4h	92,490,738
5	Investment expenses (see instructions)			5	13,709,001
6	**Net investment income.** Subtract line 5 from line 4h. If zero or less, enter -0-			6	80,683,228
Part III	**Investment Interest Expense Deduction**				
7	Disallowed investment interest expense to be carried forward to 2010. Subtract line 6 from line 3. If zero or less, enter -0-			7	29,335,361
8	**Investment interest expense deduction.** Enter the **smaller** of line 3 or 6. See instructions			8	18,949,022

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 2009 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 2008.

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **4972**

Department of the Treasury
Internal Revenue Service (99)

Tax on Lump-Sum Distributions

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

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

OMB No. 1545-0193

2009

Attachment
Sequence No. **28**

Name of recipient of distribution

Identifying number

Total Forms Filed = 12,394

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

			Yes	No
1	Was this a distribution of a plan participant's entire balance (excluding deductible voluntary employee contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (pension, profit-sharing, or stock bonus)? If "No," **do not** use this form	1	12,388	
2	Did you roll over any part of the distribution? If "Yes," **do not** use this form	2	12,388	
3	Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?	3	12,394	
4	Were you **(a)** a plan participant who received this distribution, **(b)** born before January 2, 1936, **and (c)** a participant in the plan for at least 5 years before the year of the distribution?	4	12,394	
	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 form for a 2009 distribution from your own plan	5a	12,388	
b	If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Form 4972 for a previous distribution received for that participant after 1986? If "Yes," **do not** use the form for this distribution	5b	11,190	

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

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

8	Ordinary income from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the taxable amount from Form 1099-R, box 2a			8	11,388
9	Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996			9	*
10	Total taxable amount. Subtract line 9 from line 8			10	11,388
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	11,388
13	Multiply line 12 by 50% (.50), but **do not** enter more than $10,000	13			
14	Subtract $20,000 from line 12. If line 12 is $20,000 or less, enter -0-	14			
15	Multiply line 14 by 20% (.20)	15			
16	Minimum distribution allowance. Subtract line 15 from line 13			16	10,389
17	Subtract line 16 from line 12			17	
18	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	
20	Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places)	20	.		
21	Multiply line 16 by the decimal on line 20	21			
22	Subtract line 21 from line 11	22			
23	Multiply line 19 by 10% (.10)			23	
24	Tax on amount on line 23. Use the Tax Rate Schedule in the instructions			24	11,388
25	Multiply line 24 by ten (10). If line 11 is zero, **skip** lines 26 through 28, enter this amount on line 29, and go to line 30			25	
26	Multiply line 22 by 10% (.10)	26			
27	Tax on amount on line 26. Use the Tax Rate Schedule in the instructions	27	0		
28	Multiply line 27 by ten (10)			28	
29	Subtract line 28 from line 25. Multiple recipients, see instructions 0 ▶			29	11,388
30	**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	11,396

For Paperwork Reduction Act Notice, see instructions. Cat. No. 13187U Form **4972** (2009)

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

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **4972**

Department of the Treasury
Internal Revenue Service (99)

Tax on Lump-Sum Distributions

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

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

OMB No. 1545-0193

2009

Attachment Sequence No. **28**

Name of recipient of distribution: Total Forms Filed = 12,394

Identifying number

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

			Yes	No
1	Was this a distribution of a plan participant's entire balance (excluding deductible voluntary employee contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (pension, profit-sharing, or stock bonus)? If "No," **do not** use this form	1		
2	Did you roll over any part of the distribution? If "Yes," **do not** use this form	2		
3	Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?	3		
4	Were you **(a)** a plan participant who received this distribution, **(b)** born before January 2, 1936, **and (c)** a participant in the plan for at least 5 years before the year of the distribution?	4		
	If you answered "No" to both questions 3 **and** 4, **do not** use this form.			
5a	Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," **do not** use this form for a 2009 distribution from your own plan	5a		
b	If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Form 4972 for a previous distribution received for that participant after 1986? If "Yes," **do not** use the form for this distribution	5b		

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

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

8	Ordinary income from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the taxable amount from Form 1099-R, box 2a			8	276,881
9	Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996			9	*
10	Total taxable amount. Subtract line 9 from line 8			10	276,881
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	276,881
13	Multiply line 12 by 50% (.50), but **do not** enter more than $10,000	13			
14	Subtract $20,000 from line 12. If line 12 is $20,000 or less, enter -0-	14			
15	Multiply line 14 by 20% (.20)	15			
16	Minimum distribution allowance. Subtract line 15 from line 13			16	39,400
17	Subtract line 16 from line 12			17	
18	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	
20	Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places)	20	.		
21	Multiply line 16 by the decimal on line 20	21			
22	Subtract line 21 from line 11	22			
23	Multiply line 19 by 10% (.10)			23	
24	Tax on amount on line 23. Use the Tax Rate Schedule in the instructions			24	3,266
25	Multiply line 24 by ten (10). If line 11 is zero, **skip** lines 26 through 28, enter this amount on line 29, and go to line 30			25	
26	Multiply line 22 by 10% (.10)	26			
27	Tax on amount on line 26. Use the Tax Rate Schedule in the instructions	27	0		
28	Multiply line 27 by ten (10)			28	
29	Subtract line 28 from line 25. Multiple recipients, see instructions . 0 . ▶			29	32,655
30	**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	32,714

For Paperwork Reduction Act Notice, see instructions. Cat. No. 13187U Form **4972** (2009)

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

Form **5329**

Department of the Treasury
Internal Revenue Service (99)

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

▶ **Attach to Form 1040 or Form 1040NR.**

▶ **See separate instructions.**

OMB No. 1545-0074

2009

Attachment
Sequence No. **29**

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

Total Forms Filed = 1,823,910

Your social security number

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

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

Apt. no.

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

If this is an amended return, check here ▶ ☐

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 58, or Form 1040NR, line 54, without filing Form 5329. See the instructions for Form 1040, line 58, or for Form 1040NR, line 54.

Part I Additional Tax on Early Distributions

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

1	Early distributions included in income. For Roth IRA distributions, see instructions	1	1,452,186
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: ________	2	408,897
3	Amount subject to additional tax. Subtract line 2 from line 1	3	1,251,019
4	**Additional tax.** Enter 10% (.10) of line 3. Include this amount on Form 1040, line 58, or Form 1040NR, line 54	4	1,239,998

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	5	90,883
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6	
7	Amount subject to additional tax. Subtract line 6 from line 5	7	76,613
8	**Additional tax.** Enter 10% (.10) of line 7. Include this amount on Form 1040, line 58, or Form 1040NR, line 54	8	75,670

Part III Additional Tax on Excess Contributions to Traditional IRAs

Complete this part if you contributed more to your traditional IRAs for 2009 than is allowable or you had an amount on line 17 of your 2008 Form 5329.

9	Enter your excess contributions from line 16 of your 2008 Form 5329 (see instructions). If zero, go to line 15			9	
10	If your traditional IRA contributions for 2009 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10			
11	2009 traditional IRA distributions included in income (see instructions)	11			
12	2009 distributions of prior year excess contributions (see instructions)	12			
13	Add lines 10, 11, and 12			13	
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-			14	
15	Excess contributions for 2009 (see instructions)			15	
16	Total excess contributions. Add lines 14 and 15			16	29,072
17	**Additional tax.** Enter 6% (.06) of the **smaller** of line 16 **or** the value of your traditional IRAs on December 31, 2009 (including 2009 contributions made in 2010). Include this amount on Form 1040, line 58, or Form 1040NR, line 54			17	25,865

Part IV Additional Tax on Excess Contributions to Roth IRAs

Complete this part if you contributed more to your Roth IRAs for 2009 than is allowable or you had an amount on line 25 of your 2008 Form 5329.

18	Enter your excess contributions from line 24 of your 2008 Form 5329 (see instructions). If zero, go to line 23			18	25,698
19	If your Roth IRA contributions for 2009 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19			
20	2009 distributions from your Roth IRAs (see instructions)	20	*		
21	Add lines 19 and 20			21	
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-			22	
23	Excess contributions for 2009 (see instructions)			23	32,515
24	Total excess contributions. Add lines 22 and 23			24	47,734
25	**Additional tax.** Enter 6% (.06) of the **smaller** of line 24 **or** the value of your Roth IRAs on December 31, 2009 (including 2009 contributions made in 2010). Include this amount on Form 1040, line 58, or Form 1040NR, line 54			25	43,636

For Privacy Act and Paperwork Reduction Act Notice, see page 6 of the instructions. Cat. No. 13329Q Form **5329** (2009)

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

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **5329**

Department of the Treasury
Internal Revenue Service (99)

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

▶ **Attach to Form 1040 or Form 1040NR.**

▶ **See separate instructions.**

OMB No. 1545-0074

2009

Attachment Sequence No. **29**

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

Total Forms Filed = 1,823,910

Your social security number

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

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

Apt. no.

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

If this is an amended return, check here ▶ ☐

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 58, or Form 1040NR, line 54, without filing Form 5329. See the instructions for Form 1040, line 58, or for Form 1040NR, line 54.

Part I Additional Tax on Early Distributions

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

1	Early distributions included in income. For Roth IRA distributions, see instructions	1	19,538,845
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: ________	2	4,707,348
3	Amount subject to additional tax. Subtract line 2 from line 1	3	14,831,497
4	**Additional tax.** Enter 10% (.10) of line 3. Include this amount on Form 1040, line 58, or Form 1040NR, line 54	4	1,503,229

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	5	163,044
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6	
7	Amount subject to additional tax. Subtract line 6 from line 5	7	135,263
8	**Additional tax.** Enter 10% (.10) of line 7. Include this amount on Form 1040, line 58, or Form 1040NR, line 54	8	13,531

Part III Additional Tax on Excess Contributions to Traditional IRAs

Complete this part if you contributed more to your traditional IRAs for 2009 than is allowable or you had an amount on line 17 of your 2008 Form 5329.

9	Enter your excess contributions from line 16 of your 2008 Form 5329 (see instructions). If zero, go to line 15			9	
10	If your traditional IRA contributions for 2009 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10			
11	2009 traditional IRA distributions included in income (see instructions)	11			
12	2009 distributions of prior year excess contributions (see instructions)	12			
13	Add lines 10, 11, and 12			13	
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-			14	
15	Excess contributions for 2009 (see instructions)			15	
16	Total excess contributions. Add lines 14 and 15			16	126,531
17	**Additional tax.** Enter 6% (.06) of the **smaller** of line 16 **or** the value of your traditional IRAs on December 31, 2009 (including 2009 contributions made in 2010). Include this amount on Form 1040, line 58, or Form 1040NR, line 54			17	5,122

Part IV Additional Tax on Excess Contributions to Roth IRAs

Complete this part if you contributed more to your Roth IRAs for 2009 than is allowable or you had an amount on line 25 of your 2008 Form 5329.

18	Enter your excess contributions from line 24 of your 2008 Form 5329 (see instructions). If zero, go to line 23			18	80,632
19	If your Roth IRA contributions for 2009 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19			
20	2009 distributions from your Roth IRAs (see instructions)	20	*		
21	Add lines 19 and 20			21	
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-			22	
23	Excess contributions for 2009 (see instructions)			23	130,152
24	Total excess contributions. Add lines 22 and 23			24	184,636
25	**Additional tax.** Enter 6% (.06) of the **smaller** of line 24 **or** the value of your Roth IRAs on December 31, 2009 (including 2009 contributions made in 2010). Include this amount on Form 1040, line 58, or Form 1040NR, line 54			25	7,173

For Privacy Act and Paperwork Reduction Act Notice, see page 6 of the instructions. Cat. No. 13329Q Form **5329** (2009)

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

Part V Additional Tax on Excess Contributions to Coverdell ESAs

Complete this part if the contributions to your Coverdell ESAs for 2009 were more than is allowable or you had an amount on line 33 of your 2008 Form 5329.

26	Enter the excess contributions from line 32 of your 2008 Form 5329 (see instructions). If zero, go to line 31			26	
27	If the contributions to your Coverdell ESAs for 2009 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27			
28	2009 distributions from your Coverdell ESAs (see instructions)	28			
29	Add lines 27 and 28			29	
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-			30	
31	Excess contributions for 2009 (see instructions)			31	
32	Total excess contributions. Add lines 30 and 31			32	*
33	**Additional tax.** Enter 6% (.06) of the **smaller** of line 32 **or** the value of your Coverdell ESAs on December 31, 2009 (including 2009 contributions made in 2010). Include this amount on Form 1040, line 58, or Form 1040NR, line 54			33	*

Part VI Additional Tax on Excess Contributions to Archer MSAs

Complete this part if you or your employer contributed more to your Archer MSAs for 2009 than is allowable or you had an amount on line 41 of your 2008 Form 5329.

34	Enter the excess contributions from line 40 of your 2008 Form 5329 (see instructions). If zero, go to line 39			34	
35	If the contributions to your Archer MSAs for 2009 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35			
36	2009 distributions from your Archer MSAs from Form 8853, line 8	36			
37	Add lines 35 and 36			37	
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-			38	
39	Excess contributions for 2009 (see instructions)			39	
40	Total excess contributions. Add lines 38 and 39			40	9,341
41	**Additional tax.** Enter 6% (.06) of the **smaller** of line 40 **or** the value of your Archer MSAs on December 31, 2009 (including 2009 contributions made in 2010). Include this amount on Form 1040, line 58, or Form 1040NR, line 54			41	9,004

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

Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2009 than is allowable or you had an amount on line 49 of your 2008 Form 5329.

42	Enter the excess contributions from line 48 of your 2008 Form 5329. If zero, go to line 47			42	
43	If the contributions to your HSAs for 2009 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43			
44	2009 distributions from your HSAs from Form 8889, line 16	44			
45	Add lines 43 and 44			45	
46	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-			46	
47	Excess contributions for 2009 (see instructions)			47	
48	Total excess contributions. Add lines 46 and 47			48	133,384
49	**Additional tax.** Enter 6% (.06) of the **smaller** of line 48 **or** the value of your HSAs on December 31, 2009 (including 2009 contributions made in 2010). Include this amount on Form 1040, line 58, or Form 1040NR, line 54			49	100,250

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

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

50	Minimum required distribution, if any, for 2009 (including the minimum required distribution for 2008 that is permitted to be made in 2009 for an individual with a required beginning date of April 1, 2009) (see instructions)	50	
51	Amount actually distributed to you in 2009 (plus any distributions actually made in 2008 that were permitted to be made in 2009 for an individual with a required beginning date of April 1, 2009)	51	
52	Subtract line 51 from line 50. If zero or less, enter -0-	52	12
53	**Additional tax.** Enter 50% (.50) of line 52. Include this amount on Form 1040, line 58, or Form 1040NR, line 54	53	*

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

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

Your signature

Date

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

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

Part V Additional Tax on Excess Contributions to Coverdell ESAs

Complete this part if the contributions to your Coverdell ESAs for 2009 were more than is allowable or you had an amount on line 33 of your 2008 Form 5329.

26	Enter the excess contributions from line 32 of your 2008 Form 5329 (see instructions). If zero, go to line 31			26	
27	If the contributions to your Coverdell ESAs for 2009 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27			
28	2009 distributions from your Coverdell ESAs (see instructions) . . .	28			
29	Add lines 27 and 28			29	
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-			30	
31	Excess contributions for 2009 (see instructions)			31	
32	Total excess contributions. Add lines 30 and 31			32	*
33	**Additional tax.** Enter 6% (.06) of the **smaller** of line 32 **or** the value of your Coverdell ESAs on December 31, 2009 (including 2009 contributions made in 2010). Include this amount on Form 1040, line 58, or Form 1040NR, line 54			33	*

Part VI Additional Tax on Excess Contributions to Archer MSAs

Complete this part if you or your employer contributed more to your Archer MSAs for 2009 than is allowable or you had an amount on line 41 of your 2008 Form 5329.

34	Enter the excess contributions from line 40 of your 2008 Form 5329 (see instructions). If zero, go to line 39			34	
35	If the contributions to your Archer MSAs for 2009 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35			
36	2009 distributions from your Archer MSAs from Form 8853, line 8 . .	36			
37	Add lines 35 and 36			37	
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-			38	
39	Excess contributions for 2009 (see instructions)			39	
40	Total excess contributions. Add lines 38 and 39			40	16,622
41	**Additional tax.** Enter 6% (.06) of the **smaller** of line 40 **or** the value of your Archer MSAs on December 31, 2009 (including 2009 contributions made in 2010). Include this amount on Form 1040, line 58, or Form 1040NR, line 54			41	387

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

Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2009 than is allowable or you had an amount on line 49 of your 2008 Form 5329.

42	Enter the excess contributions from line 48 of your 2008 Form 5329. If zero, go to line 47 . . .			42	
43	If the contributions to your HSAs for 2009 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43			
44	2009 distributions from your HSAs from Form 8889, line 16	44			
45	Add lines 43 and 44			45	
46	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-			46	
47	Excess contributions for 2009 (see instructions)			47	
48	Total excess contributions. Add lines 46 and 47			48	195,582
49	**Additional tax.** Enter 6% (.06) of the **smaller** of line 48 **or** the value of your HSAs on December 31, 2009 (including 2009 contributions made in 2010). Include this amount on Form 1040, line 58, or Form 1040NR, line 54			49	5,303

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

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

50	Minimum required distribution, if any, for 2009 (including the minimum required distribution for 2008 that is permitted to be made in 2009 for an individual with a required beginning date of April 1, 2009) (see instructions)	50	
51	Amount actually distributed to you in 2009 (plus any distributions actually made in 2008 that were permitted to be made in 2009 for an individual with a required beginning date of April 1, 2009) . .	51	
52	Subtract line 51 from line 50. If zero or less, enter -0-	52	98
53	**Additional tax.** Enter 50% (.50) of line 52. Include this amount on Form 1040, line 58, or Form 1040NR, line 54	53	*

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

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

Your signature

Date

Paid Preparer's Use Only

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

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

Form **5405**
(Rev. December 2009)
Department of the Treasury
Internal Revenue Service

First-Time Homebuyer Credit and Repayment of the Credit

▶ **Attach to your 2008 or 2009 Form 1040 or Form 1040X.**
▶ **See separate instructions.**

OMB No. 1545-0074

Attachment Sequence No. **58**

Note. If you are only filing this form to report a disposition or change in use of your main home for which you claimed the credit in 2008, skip this page, and complete only page 2.

Name(s) shown on return — Total Forms Filed = 1,469,407

Your social security number

Part I General Information

A Address of home qualifying for the credit (if different from the address shown on page 1 of Form 1040 or Form 1040X)

B Date purchased (MM/DD/YYYY) (see instructions) . . . . ▶ / /

Note. If the date purchased is before May 1, 2010, go to line E. Otherwise, go to line C.

C If the date purchased is after April 30, 2010, and before July 1, 2010, did you enter into a binding contract before May 1, 2010, to purchase the home before July 1, 2010?

☐ **Yes.** Go to line E. See instructions for documentation to be attached.

☐ **No.** You cannot claim the credit. However, if you (or your spouse if married) are a member of the uniformed services or Foreign Service, or an employee of the intelligence community, see line D. If line D applies, check the box on line D and continue; otherwise, you cannot claim the credit.

D If you meet the following conditions, check here . . . . ▶ ☐
I (or my spouse if married) am a member of the uniformed services or Foreign Service, or an employee of the intelligence community, and was on qualified official extended duty outside the United States for at least 90 days during the period beginning after December 31, 2008, and ending before May 1, 2010. See instructions.

E Did you purchase the home from a related person or a person related to your spouse (see instructions)?

☐ **No.** Go to line F.

☐ **Yes.** You cannot claim the credit. Do not file Form 5405.

F If you are choosing to claim the credit on your return for the year before the year in which you purchased the home, check here (see instructions) . . . . Boxes checked = 320,841 ▶ ☐

Part II Credit

1	Enter the purchase price of the new home (see instructions)	1	1,448,851
2	Multiply line 1 by 10% (.10) and enter the result here	2	1,448,851
3	If you qualify for the credit as (check the applicable box): ☐ A first-time homebuyer, enter $8,000 ($4,000 if married filing separately). A first-time homebuyer is an individual (and that individual's spouse if married) who has not owned another main home during the 3-year period ending on the purchase date and meets other requirements discussed in the instructions. ☐ A long-time resident, enter $6,500 ($3,250 if married filing separately). A long-time resident is an individual (and that individual's spouse if married) who has owned and used the same home as that individual's main home for any 5-consecutive-year period during the 8-year period ending on the purchase date of the new main home and meets other requirements discussed in the instructions. See instructions for documentation to be attached.	3	1,448,851
4	Enter the smaller of line 2 or line 3. But: **(a)** if married filing separately, enter the smaller of line 3 or your share of the amount on line 2 (see instructions); or **(b)** if someone other than your spouse also purchased an interest in the home, enter the smaller of your share of the amount on line 3 or your share of the amount on line 2 (see instructions)	4	1,463,355
5	Enter your modified adjusted gross income (see instructions)	5	
6	If the date purchased is: • Before November 7, 2009, enter $75,000 ($150,000 if married filing jointly), or • After November 6, 2009, enter $125,000 ($225,000 if married filing jointly)	6	1,448,851
7	Is line 5 more than line 6? **No.** Skip lines 7 and 8. Enter -0- on line 9 and go to line 10. **Yes.** Subtract line 6 from line 5 and enter the result. If the result is $20,000 or more, stop here. You cannot take the credit. Otherwise, go to line 8	7	49,295
8	Divide line 7 by $20,000 and enter the result as a decimal (rounded to at least three places) .	8	.
9	Multiply line 4 by line 8	9	49,295
10	Subtract line 9 from line 4 and enter the result. This is your credit. Also enter this amount on your 2009 Form 1040, line 67; 2008 Form 1040, line 69; or the appropriate line in the "Payments" section of Form 1040X	10	1,380,392

CAUTION If you are claiming the credit on your 2009 (or later) tax return, you must attach a copy of the properly executed settlement statement (or similar documentation) used to complete the purchase (see instructions).

Form **5405**
(Rev. December 2009)
Department of the Treasury
Internal Revenue Service

First-Time Homebuyer Credit and Repayment of the Credit

▶ **Attach to your 2008 or 2009 Form 1040 or Form 1040X.**
▶ **See separate instructions.**

OMB No. 1545-0074

Attachment
Sequence No. **58**

Note. If you are only filing this form to report a disposition or change in use of your main home for which you claimed the credit in 2008, skip this page, and complete only page 2.

Name(s) shown on return

Total Forms Filed = 1,469,407

Your social security number

Part I General Information

A Address of home qualifying for the credit (if different from the address shown on page 1 of Form 1040 or Form 1040X)

B Date purchased (MM/DD/YYYY) (see instructions) . . . . ▶ / /

Note. If the date purchased is before May 1, 2010, go to line E. Otherwise, go to line C.

C If the date purchased is after April 30, 2010, and before July 1, 2010, did you enter into a binding contract before May 1, 2010, to purchase the home before July 1, 2010?

☐ **Yes.** Go to line E. See instructions for documentation to be attached.

☐ **No.** You cannot claim the credit. However, if you (or your spouse if married) are a member of the uniformed services or Foreign Service, or an employee of the intelligence community, see line D. If line D applies, check the box on line D and continue; otherwise, you cannot claim the credit.

D If you meet the following conditions, check here . . . . ▶ ☐
I (or my spouse if married) am a member of the uniformed services or Foreign Service, or an employee of the intelligence community, and was on qualified official extended duty outside the United States for at least 90 days during the period beginning after December 31, 2008, and ending before May 1, 2010. See instructions.

E Did you purchase the home from a related person or a person related to your spouse (see instructions)?

☐ **No.** Go to line F.

☐ **Yes.** You cannot claim the credit. Do not file Form 5405.

F If you are choosing to claim the credit on your return for the year before the year in which you purchased the home, check here (see instructions) . . . . ▶ ☐

Part II Credit

1	Enter the purchase price of the new home (see instructions)	1	283,061,942
2	Multiply line 1 by 10% (.10) and enter the result here	2	28,306,213
3	If you qualify for the credit as (check the applicable box): ☐ A first-time homebuyer, enter $8,000 ($4,000 if married filing separately). A first-time homebuyer is an individual (and that individual's spouse if married) who has not owned another main home during the 3-year period ending on the purchase date and meets other requirements discussed in the instructions. ☐ A long-time resident, enter $6,500 ($3,250 if married filing separately). A long-time resident is an individual (and that individual's spouse if married) who has owned and used the same home as that individual's main home for any 5-consecutive-year period during the 8-year period ending on the purchase date of the new main home and meets other requirements discussed in the instructions. See instructions for documentation to be attached.	3	11,110,814
4	Enter the smaller of line 2 or line 3. But: **(a)** if married filing separately, enter the smaller of line 3 or your share of the amount on line 2 (see instructions); or **(b)** if someone other than your spouse also purchased an interest in the home, enter the smaller of your share of the amount on line 3 or your share of the amount on line 2 (see instructions)	4	10,408,589
5	Enter your modified adjusted gross income (see instructions)	5	
6	If the date purchased is: ● Before November 7, 2009, enter $75,000 ($150,000 if married filing jointly), or ● After November 6, 2009, enter $125,000 ($225,000 if married filing jointly)	6	203,444,535
7	Is line 5 more than line 6? **No.** Skip lines 7 and 8. Enter -0- on line 9 and go to line 10. **Yes.** Subtract line 6 from line 5 and enter the result. If the result is $20,000 or more, stop here. You cannot take the credit. Otherwise, go to line 8	7	617,006
8	Divide line 7 by $20,000 and enter the result as a decimal (rounded to at least three places) .	8	.
9	Multiply line 4 by line 8	9	160,153
10	Subtract line 9 from line 4 and enter the result. This is your credit. Also enter this amount on your 2009 Form 1040, line 67; 2008 Form 1040, line 69; or the appropriate line in the "Payments" section of Form 1040X	10	9,763,743

CAUTION If you are claiming the credit on your 2009 (or later) tax return, you must attach a copy of the properly executed settlement statement (or similar documentation) used to complete the purchase (see instructions).

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **5695**

Department of the Treasury
Internal Revenue Service

Residential Energy Credits

▶ **See instructions.**
▶ **Attach to Form 1040 or Form 1040NR.**

OMB No. 1545-0074
2009
Attachment
Sequence No. **158**

Name(s) shown on return

Total Forms Filed = 6,753,885

Your social security number

Before You Begin Part I: Figure the amount of any credit for the elderly or the disabled you are claiming.

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

1	Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) ▶	1	= 6,702,427 ☐ Yes ☐ No
	Caution: *If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part I.*		
2	Qualified energy efficiency improvements (see instructions).		
a	Insulation material or system specifically and primarily designed to reduce the heat loss or gain of your home	2a	1,948,247
b	Exterior windows (including certain storm windows) and skylights	2b	2,309,107
c	Exterior doors (including certain storm doors)	2c	1,839,049
d	Metal roof with appropriate pigmented coatings, or asphalt roof with appropriate cooling granules, that are specifically and primarily designed to reduce the heat gain of your home, and the roof meets or exceeds the Energy Star program requirements in effect at the time of purchase or installation	2d	462,269
3	Residential energy property costs (see instructions).		
a	Energy-efficient building property	3a	976,380
b	Qualified natural gas, propane, or oil furnace or hot water boiler	3b	1,290,640
c	Advanced main air circulating fan used in a natural gas, propane, or oil furnace	3c	221,274
4	Add lines 2a through 3c	4	6,591,171
5	Multiply line 4 by 30% (.30)	5	6,596,157
6	Maximum credit amount. (If you jointly occupied the home, see instructions)	6	$1,500
7	Enter the smaller amount of line 5 or line 6	7	6,596,157
8	Enter the amount from Form 1040, line 46, or Form 1040NR, line 43	8	
9	Enter the total, if any, of your credits from Form 1040, lines 47 through 50, and Schedule R, line 24; or Form 1040NR, lines 44 through 46	9	
10	Subtract line 9 from line 8. If zero or less, **stop.** You cannot take the nonbusiness energy property credit	10	
11	**Nonbusiness energy property credit.** Enter the smaller of line 7 or line 10	11	6,566,172

Form **5695**

Department of the Treasury
Internal Revenue Service

Residential Energy Credits

► **See instructions.**
► **Attach to Form 1040 or Form 1040NR.**

OMB No. 1545-0074
2009
Attachment
Sequence No. **158**

Name(s) shown on return

Total Forms Filed = 6,753,885

Your social security number

Before You Begin Part I: Figure the amount of any credit for the elderly or the disabled you are claiming.

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

1	Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) ►	**1**	☐ **Yes** ☐ **No**
	Caution: *If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part I.*		
2	Qualified energy efficiency improvements (see instructions).		
a	Insulation material or system specifically and primarily designed to reduce the heat loss or gain of your home	**2a**	3,231,454
b	Exterior windows (including certain storm windows) and skylights	**2b**	8,536,200
c	Exterior doors (including certain storm doors)	**2c**	2,228,079
d	Metal roof with appropriate pigmented coatings, or asphalt roof with appropriate cooling granules, that are specifically and primarily designed to reduce the heat gain of your home, and the roof meets or exceeds the Energy Star program requirements in effect at the time of purchase or installation	**2d**	2,165,090
3	Residential energy property costs (see instructions).		
a	Energy-efficient building property	**3a**	3,968,715
b	Qualified natural gas, propane, or oil furnace or hot water boiler	**3b**	4,310,456
c	Advanced main air circulating fan used in a natural gas, propane, or oil furnace	**3c**	694,422
4	Add lines 2a through 3c	**4**	25,125,066
5	Multiply line 4 by 30% (.30)	**5**	7,539,407
6	Maximum credit amount. (If you jointly occupied the home, see instructions)	**6**	$1,500
7	Enter the smaller amount of line 5 or line 6	**7**	5,404,079
8	Enter the amount from Form 1040, line 46, or Form 1040NR, line 43 **8**		
9	Enter the total, if any, of your credits from Form 1040, lines 47 through 50, and Schedule R, line 24; or Form 1040NR, lines 44 through 46 **9**		
10	Subtract line 9 from line 8. If zero or less, **stop.** You cannot take the nonbusiness energy property credit	**10**	
11	**Nonbusiness energy property credit.** Enter the smaller of line 7 or line 10	**11**	5,172,380

For Paperwork Reduction Act Notice, see instructions. Cat. No. 13540P Form **5695** (2009)

Before You Begin Part II:

Figure the amount of any of the following credits you are claiming.

- Credit for the elderly or the disabled.
- District of Columbia first-time homebuyer credit.
- Alternative motor vehicle credit.
- Qualified plug-in electric vehicle credit.
- Qualified plug-in electric drive motor vehicle credit.

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

Note. *Skip lines 12 through 21 if you only have a* ***credit carryforward from 2008.***

12	Qualified solar electric property costs			**12**	78,329
13	Qualified solar water heating property costs			**13**	42,380
14	Qualified small wind energy property costs			**14**	6,751
15	Qualified geothermal heat pump property costs			**15**	77,238
16	Add lines 12 through 15			**16**	186,853
17	Multiply line 16 by 30% (.30)			**17**	186,853
18	Qualified fuel cell property costs	**18**	7,124		
19	Multiply line 18 by 30% (.30)	**19**	7,124		
20	Kilowatt capacity of property on line 18 above ▶ . x $1,000	**20**	22,976		
21	Enter the smaller of line 19 or line 20			**21**	7,019
22	Credit carryforward from 2008. Enter the amount, if any, from your 2008 Form 5695, line 28			**22**	42,961
23	Add lines 17, 21, and 22			**23**	239,320
24	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 50; line 11 of this form; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 11; Form 8839, line 18; Form 8859, line 11; Form 8834, line 22; Form 8910, line 21; Form 8936, line 14; and Schedule R, line 24. **1040NR filers:** Enter the amount, if any, from Form 1040NR, lines 44 through 46; line 11 of this form; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 11; Form 8839, line 18; Form 8859, line 11; Form 8834, line 22; Form 8910, line 21; and Form 8936, line 14.	**25**	2,235,342		
26	Subtract line 25 from line 24. If zero or less, enter -0- here and on line 27			**26**	6,524,932
27	**Residential energy efficient property credit.** Enter the smaller of line 23 or line 26			**27**	209,512
28	Credit carryforward to 2010. If line 27 is less than line 23, subtract line 27 from line 23	**28**	73,538		

Part III Current Year Residential Energy Credits

29	Add lines 11 and 27. Enter the result here and on Form 1040, line 52, or Form 1040NR, line 48, and check box c on that line	**29**	6,705,246

Before You Begin Part II:

Figure the amount of any of the following credits you are claiming.

- Credit for the elderly or the disabled.
- District of Columbia first-time homebuyer credit.
- Alternative motor vehicle credit.
- Qualified plug-in electric vehicle credit.
- Qualified plug-in electric drive motor vehicle credit.

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

Note. *Skip lines 12 through 21 if you only have a* ***credit carryforward from 2008.***

12	Qualified solar electric property costs			**12**	1,095,004
13	Qualified solar water heating property costs			**13**	211,900
14	Qualified small wind energy property costs			**14**	44,751
15	Qualified geothermal heat pump property costs			**15**	1,097,334
16	Add lines 12 through 15			**16**	2,420,414
17	Multiply line 16 by 30% (.30)			**17**	726,136
18	Qualified fuel cell property costs	**18**	26,411		
19	Multiply line 18 by 30% (.30)	**19**	7,924		
20	Kilowatt capacity of property on line 18 above ▶ . x $1,000	**20**	6,894,686		
21	Enter the smaller of line 19 or line 20			**21**	7,626
22	Credit carryforward from 2008. Enter the amount, if any, from your 2008 Form 5695, line 28			**22**	68,814
23	Add lines 17, 21, and 22			**23**	806,369
24	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 50; line 11 of this form; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 11; Form 8839, line 18; Form 8859, line 11; Form 8834, line 22; Form 8910, line 21; Form 8936, line 14; and Schedule R, line 24. **1040NR filers:** Enter the amount, if any, from Form 1040NR, lines 44 through 46; line 11 of this form; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 11; Form 8839, line 18; Form 8859, line 11; Form 8834, line 22; Form 8910, line 21; and Form 8936, line 14.	**25**	2,630,014		
26	Subtract line 25 from line 24. If zero or less, enter -0- here and on line 27			**26**	89,817,358
27	**Residential energy efficient property credit.** Enter the smaller of line 23 or line 26			**27**	644,867
28	Credit carryforward to 2010. If line 27 is less than line 23, subtract line 27 from line 23	**28**	161,502		

Part III Current Year Residential Energy Credits

29	Add lines 11 and 27. Enter the result here and on Form 1040, line 52, or Form 1040NR, line 48, and check box c on that line	**29**	5,817,246

Form **5884**

Department of the Treasury
Internal Revenue Service

Work Opportunity Credit

▶ **Attach to your tax return.**

OMB No. 1545-0219
2009
Attachment Sequence No. **77**

Name(s) shown on return

Total Forms Filed = 59,319

Identifying number

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 120 hours but fewer than 400 hours . . . . . $ ________ × 25% (.25)	1a	956
b	Qualified first-year wages of employees who worked for you at least 400 hours . . . . $ ________ × 40% (.40)	1b	1,611
c	Qualified second-year wages of employees certified as long-term family assistance recipients . . . . $ ________ × 50% (.50)	1c	174
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	2	1,690
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts .	3	55,264
4	Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 5	4	56,734
5	Work opportunity credit included on line 4 from passive activities (see instructions)	5	22,020
6	Subtract line 5 from line 4	6	37,474
7	Work opportunity credit allowed for 2009 from a passive activity (see instructions)	7	11,778
8	Carryforward of any work opportunity credit that originated in a tax year that began after 2006 and carryforward from 2008 of the New York Liberty Zone business employee credit	8	6,628
9	Carryback of the work opportunity credit from 2010 (see instructions)	9	
10	Add lines 6 through 9. Cooperatives, estates, and trusts, continue on to line 11. All others, report this amount on Form 3800, line 29b	10	49,904
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	11	
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 29b	12	

General Instructions

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

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 member of a targeted group. You must receive the certification by the day the individual begins work or complete Form 8850, Pre-Screening Notice and Certification Request for the Work Opportunity Credit, on or before the day you offer the individual a job.

If you complete Form 8850, it must be signed by you and the individual and submitted to the SESA by the 28th calendar day after the individual begins work. If the SESA denies the request, it will provide a written explanation of the reason for denial. If a

Form **5884**

Department of the Treasury
Internal Revenue Service

Work Opportunity Credit

▶ **Attach to your tax return.**

OMB No. 1545-0219

2009

Attachment Sequence No. **77**

Name(s) shown on return

Total Forms Filed = 59,319

Identifying number

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 120 hours but fewer than 400 hours . . . . . . $ ________ × 25% (.25)	**1a**	2,354
b	Qualified first-year wages of employees who worked for you at least 400 hours . . . . $ ________ × 40% (.40)	**1b**	13,941
c	Qualified second-year wages of employees certified as long-term family assistance recipients . . . . $ ________ × 50% (.50)	**1c**	6,194
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	**2**	22,489
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts .	**3**	375,022
4	Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 5	**4**	397,508
5	Work opportunity credit included on line 4 from passive activities (see instructions)	**5**	34,658
6	Subtract line 5 from line 4	**6**	362,851
7	Work opportunity credit allowed for 2009 from a passive activity (see instructions)	**7**	24,562
8	Carryforward of any work opportunity credit that originated in a tax year that began after 2006 and carryforward from 2008 of the New York Liberty Zone business employee credit	**8**	214,432
9	Carryback of the work opportunity credit from 2010 (see instructions)	**9**	
10	Add lines 6 through 9. Cooperatives, estates, and trusts, continue on to line 11. All others, report this amount on Form 3800, line 29b	**10**	601,848
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	**11**	
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 29b	**12**	

General Instructions

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

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 member of a targeted group. You must receive the certification by the day the individual begins work or complete Form 8850, Pre-Screening Notice and Certification Request for the Work Opportunity Credit, on or before the day you offer the individual a job.

If you complete Form 8850, it must be signed by you and the individual and submitted to the SESA by the 28th calendar day after the individual begins work. If the SESA denies the request, it will provide a written explanation of the reason for denial. If a

Form **6251**

Department of the Treasury
Internal Revenue Service (99)

Alternative Minimum Tax—Individuals

▶ **See separate instructions.**

▶ **Attach to Form 1040 or Form 1040NR.**

OMB No. 1545-0074

2009

Attachment
Sequence No. **32**

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

Your social security number

Total Forms Filed = 9,199,318

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

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 6), and go to line 2. Otherwise, enter the amount from Form 1040, line 38 (minus any amount on Form 8914, line 6), and go to line 7. (If less than zero, enter as a negative amount.)	1	9,196,317
2	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	966,840
3	Taxes from Schedule A (Form 1040), lines 5, 6, and 8	3	6,941,164
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	4	139,440
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	1,933,686
6	If Form 1040, line 38, is over $166,800 (over $83,400 if married filing separately), enter the amount from line 11 of the **Itemized Deductions Worksheet** on page A-11 of the instructions for Schedule A (Form 1040)	6	(3,739,604)
7	If filing Schedule L (Form 1040A or 1040), enter as a negative amount the sum of lines 6 and 20 from that schedule	7	(90,937)
8	Tax refund from Form 1040, line 10 or line 21	8	(2,938,341)
9	Investment interest expense (difference between regular tax and AMT)	9	176,188
10	Depletion (difference between regular tax and AMT)	10	24,568
11	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	11	169,662
12	Alternative tax net operating loss deduction	12	(80,443)
13	Interest from specified private activity bonds exempt from the regular tax	13	1,180,833
14	Qualified small business stock (7% of gain excluded under section 1202)	14	3,881
15	Exercise of incentive stock options (excess of AMT income over regular tax income)	15	6,549
16	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	16	187,637
17	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	17	859
18	Disposition of property (difference between AMT and regular tax gain or loss)	18	443,074
19	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	19	1,678,850
20	Passive activities (difference between AMT and regular tax income or loss)	20	1,206,155
21	Loss limitations (difference between AMT and regular tax income or loss)	21	363,798
22	Circulation costs (difference between regular tax and AMT)	22	1,930
23	Long-term contracts (difference between AMT and regular tax income)	23	5,420
24	Mining costs (difference between regular tax and AMT)	24	8,086
25	Research and experimental costs (difference between regular tax and AMT)	25	2,129
26	Income from certain installment sales before January 1, 1987	26	(409)
27	Intangible drilling costs preference	27	3,963
28	Other adjustments, including income-based related adjustments	28	126,107
29	**Alternative minimum taxable income.** Combine lines 1 through 28. (If married filing separately and line 29 is more than $216,900, see page 8 of the instructions.)	29	9,194,021

Part II Alternative Minimum Tax (AMT)

30 Exemption. (If you were under age 24 at the end of 2009, 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.	$46,700
Married filing jointly or qualifying widow(er)	150,000	70,950
Married filing separately	75,000	35,475

If line 29 is **over** the amount shown above for your filing status, see page 8 of the instructions.

30	Exemption	30	8,494,682
31	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 and skip the rest of Part II.	31	6,360,767
32	• 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 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.	32	6,260,089
33	Alternative minimum tax foreign tax credit (see page 9 of the instructions)	33	1,989,751
34	Tentative minimum tax. Subtract line 33 from line 32	34	6,232,683
35	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 without using Schedule J (see page 11 of the instructions)	35	8,047,460
36	**AMT.** Subtract line 35 from line 34. If zero or less, enter -0-. Enter here and on Form 1040, line 45	36	3,826,563

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **6251**

Department of the Treasury
Internal Revenue Service (99)

Alternative Minimum Tax—Individuals

► **See separate instructions.**

► **Attach to Form 1040 or Form 1040NR.**

OMB No. 1545-0074

2009

Attachment Sequence No. **32**

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

Your social security number

Total Forms Filed = 9,199,318

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

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 6), and go to line 2. Otherwise, enter the amount from Form 1040, line 38 (minus any amount on Form 8914, line 6), and go to line 7. (If less than zero, enter as a negative amount.)	1	1,565,161,553
2	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	1,835,520
3	Taxes from Schedule A (Form 1040), lines 5, 6, and 8	3	169,932,858
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	4	1,060,672
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	27,403,303
6	If Form 1040, line 38, is over $166,800 (over $83,400 if married filing separately), enter the amount from line 11 of the **Itemized Deductions Worksheet** on page A-11 of the instructions for Schedule A (Form 1040)	6	(9,511,980)
7	If filing Schedule L (Form 1040A or 1040), enter as a negative amount the sum of lines 6 and 20 from that schedule	7	(140,138)
8	Tax refund from Form 1040, line 10 or line 21	8	(10,105,803)
9	Investment interest expense (difference between regular tax and AMT)	9	-828,614
10	Depletion (difference between regular tax and AMT)	10	358,449
11	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	11	47,805,881
12	Alternative tax net operating loss deduction	12	(8,836,387)
13	Interest from specified private activity bonds exempt from the regular tax	13	1,793,514
14	Qualified small business stock (7% of gain excluded under section 1202)	14	48,875
15	Exercise of incentive stock options (excess of AMT income over regular tax income)	15	412,013
16	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	16	1,066,690
17	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	17	-7,513
18	Disposition of property (difference between AMT and regular tax gain or loss)	18	-2,707,602
19	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	19	-871,669
20	Passive activities (difference between AMT and regular tax income or loss)	20	817,274
21	Loss limitations (difference between AMT and regular tax income or loss)	21	-385,234
22	Circulation costs (difference between regular tax and AMT)	22	-14,293
23	Long-term contracts (difference between AMT and regular tax income)	23	-29,499
24	Mining costs (difference between regular tax and AMT)	24	66,306
25	Research and experimental costs (difference between regular tax and AMT)	25	68,023
26	Income from certain installment sales before January 1, 1987	26	(3,522)
27	Intangible drilling costs preference	27	262,928
28	Other adjustments, including income-based related adjustments	28	330,729
29	**Alternative minimum taxable income.** Combine lines 1 through 28. (If married filing separately and line 29 is more than $216,900, see page 8 of the instructions.)	29	1,785,583,531

Part II Alternative Minimum Tax (AMT)

30 Exemption. (If you were under age 24 at the end of 2009, 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	$46,700
Married filing jointly or qualifying widow(er)	150,000	70,950
Married filing separately	75,000	35,475

If line 29 is **over** the amount shown above for your filing status, see page 8 of the instructions.

30	Exemption	30	450,796,695
31	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 and skip the rest of Part II.	31	1,468,236,766
32	• 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 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.	32	368,277,090
33	Alternative minimum tax foreign tax credit (see page 9 of the instructions)	33	11,507,608
34	Tentative minimum tax. Subtract line 33 from line 32	34	356,831,481
35	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 without using Schedule J (see page 11 of the instructions)	35	359,495,955
36	**AMT.** Subtract line 35 from line 34. If zero or less, enter -0-. Enter here and on Form 1040, line 45	36	22,579,401

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 filing Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to enter	**38**	4,132,358		
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	**39**	149,289		
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	**40**	4,039,449		
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**	3,780,002
44	Enter: • $67,900 if married filing jointly or qualifying widow(er), • $33,950 if single or married filing separately, or • $45,500 if head of household.	**44**			
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-	**45**			
46	Subtract line 45 from line 44. If zero or less, enter -0-	**46**			
47	Enter the **smaller** of line 37 or line 38	**47**			
48	Enter the **smaller** of line 46 or line 47	**48**			
49	Subtract line 48 from line 47	**49**			
50	Multiply line 49 by 15% (.15) ▶			**50**	3,558,510
	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	**51**			
52	Multiply line 51 by 25% (.25) ▶			**52**	102,713
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 result			**54**	3,975,390
55	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.			**55**	

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 filing Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to enter	**38**	238,019,402		
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	**39**	4,127,168		
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	**40**	242,972,084		
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**	253,265,679
44	Enter: ● $67,900 if married filing jointly or qualifying widow(er), ● $33,950 if single or married filing separately, or ● $45,500 if head of household.	**44**			
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-	**45**			
46	Subtract line 45 from line 44. If zero or less, enter -0-	**46**			
47	Enter the **smaller** of line 37 or line 38	**47**			
48	Enter the **smaller** of line 46 or line 47	**48**			
49	Subtract line 48 from line 47	**49**			
50	Multiply line 49 by 15% (.15) ▶			**50**	31,369,402
	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	**51**			
52	Multiply line 51 by 25% (.25) ▶			**52**	708,682
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 result			**54**	314,594,322
55	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			**55**	

Form **6252**

Department of the Treasury
Internal Revenue Service

Installment Sale Income

▶ **Attach to your tax return.**

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

OMB No. 1545-0228

2009

Attachment Sequence No. **79**

Name(s) shown on return

Total Forms Filed = 719,918

Identifying number

1 Description of property ▶

2a Date acquired (mm/dd/yyyy) ▶ **b** Date sold (mm/dd/yyyy) ▶

3 Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4 . . . . ☐ Yes ☐ No

4 Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," complete Part III for the year of sale and the 2 years after the year of sale . . . . ☐ Yes ☐ No

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

5	Selling price including mortgages and other debts. **Do not** include interest whether stated or unstated			5	87,980
6	Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)	6			
7	Subtract line 6 from line 5.	7			
8	Cost or other basis of property sold	8			
9	Depreciation allowed or allowable	9			
10	Adjusted basis. Subtract line 9 from line 8	10			
11	Commissions and other expenses of sale	11			
12	Income recapture from Form 4797, Part III (see instructions)	12			
13	Add lines 10, 11, and 12			13	75,548
14	Subtract line 13 from line 5. If zero or less, **do not** complete the rest of this form (see instructions)			14	86,819
15	If the property described on line 1 above was your main home, enter the amount of your excluded gain (see instructions). Otherwise, enter -0-			15	151
16	**Gross profit.** Subtract line 15 from line 14			16	84,380
17	Subtract line 13 from line 6. If zero or less, enter -0-			17	1,408
18	**Contract price.** Add line 7 and line 17			18	85,495

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

19	Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. For years after the year of sale, see instructions			19	
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-			20	
21	Payments received during year (see instructions). **Do not** include interest, whether stated or unstated			21	650,965
22	Add lines 20 and 21			22	651,022
23	Payments received in prior years (see instructions). **Do not** include interest, whether stated or unstated	23	632,373		
24	**Installment sale income.** Multiply line 22 by line 19			24	644,985
25	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)			25	2,213
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)			26	644,489

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

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

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

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

- a ☐ The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (mm/dd/yyyy) . . . . . ▶
- b ☐ The first disposition was a sale or exchange of stock to the issuing corporation.
- c ☐ The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.
- d ☐ The second disposition occurred after the death of the original seller or buyer.
- e ☐ It can be established to the satisfaction of the Internal Revenue Service that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions).

30	Selling price of property sold by related party (see instructions)	30	
31	Enter contract price from line 18 for year of first sale	31	
32	Enter the **smaller** of line 30 or line 31	32	
33	Total payments received by the end of your 2009 tax year (see instructions)	33	
34	Subtract line 33 from line 32. If zero or less, enter -0-	34	
35	Multiply line 34 by the gross profit percentage on line 19 for year of first sale	35	*
36	Enter the part of line 35 that is ordinary income under the recapture rules (see instructions)	36	0
37	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions)	37	*

For Paperwork Reduction Act Notice, see page 4. Cat. No. 13601R Form **6252** (2009)

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

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

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

Installment Sale Income

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

OMB No. 1545-0228
2009
Attachment Sequence No. **79**

Name(s) shown on return
Total Forms Filed = 719,918

Identifying number

1 Description of property ▶

2a Date acquired (mm/dd/yyyy) ▶ ____ **b** Date sold (mm/dd/yyyy) ▶ ____

3 Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4 . . . . ☐ Yes ☐ No

4 Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," complete Part III for the year of sale and the 2 years after the year of sale . . . ☐ Yes ☐ No

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

5	Selling price including mortgages and other debts. **Do not** include interest whether stated or unstated			5	32,809,664
6	Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)	6			
7	Subtract line 6 from line 5.	7			
8	Cost or other basis of property sold	8			
9	Depreciation allowed or allowable	9			
10	Adjusted basis. Subtract line 9 from line 8	10			
11	Commissions and other expenses of sale	11			
12	Income recapture from Form 4797, Part III (see instructions)	12			
13	Add lines 10, 11, and 12			13	9,702,911
14	Subtract line 13 from line 5. If zero or less, **do not** complete the rest of this form (see instructions)			14	23,106,753
15	If the property described on line 1 above was your main home, enter the amount of your excluded gain (see instructions). Otherwise, enter -0-			15	54,387
16	**Gross profit.** Subtract line 15 from line 14			16	23,075,124
17	Subtract line 13 from line 6. If zero or less, enter -0-			17	128,806
18	**Contract price.** Add line 7 and line 17			18	32,220,898

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

19	Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. For years after the year of sale, see instructions			19	
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-			20	
21	Payments received during year (see instructions). **Do not** include interest, whether stated or unstated			21	37,351,343
22	Add lines 20 and 21			22	37,480,149
23	Payments received in prior years (see instructions). **Do not** include interest, whether stated or unstated	23	122,315,585		
24	**Installment sale income.** Multiply line 22 by line 19			24	22,947,294
25	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)			25	137,767
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)			26	22,809,527

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

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

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

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

- a ☐ The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (mm/dd/yyyy) . . . ▶ ____
- b ☐ The first disposition was a sale or exchange of stock to the issuing corporation.
- c ☐ The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.
- d ☐ The second disposition occurred after the death of the original seller or buyer.
- e ☐ It can be established to the satisfaction of the Internal Revenue Service that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions).

30	Selling price of property sold by related party (see instructions)	30	
31	Enter contract price from line 18 for year of first sale	31	
32	Enter the **smaller** of line 30 or line 31	32	
33	Total payments received by the end of your 2009 tax year (see instructions)	33	
34	Subtract line 33 from line 32. If zero or less, enter -0-	34	
35	Multiply line 34 by the gross profit percentage on line 19 for year of first sale	35	*
36	Enter the part of line 35 that is ordinary income under the recapture rules (see instructions)	36	0
37	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions)	37	*

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

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **6781**

Department of the Treasury
Internal Revenue Service

Gains and Losses From Section 1256 Contracts and Straddles

▶ **Attach to your tax return.**

OMB No. 1545-0644
2009
Attachment
Sequence No. **82**

Name(s) shown on tax return

Total Forms Filed = 688,110

Identifying number

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

Part I Section 1256 Contracts Marked to Market

	(a) Identification of account	**(b) (Loss)**	**(c) Gain**
1			
2	Add the amounts on line 1 in columns (b) and (c) 2	( )	

3	Net gain or (loss). Combine line 2, columns (b) and (c)	3	685,202
4	Form 1099-B adjustments. See instructions and attach schedule	4	4,051
5	Combine lines 3 and 4	5	682,766
	Note: *If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.*		
6	If you have a net section 1256 contracts loss and checked box D above, enter the amount of loss to be carried back. Enter the loss as a positive number	6	3,300
7	Combine lines 5 and 6	7	682,749
8	**Short-term capital gain or (loss).** Multiply line 7 by 40% (.40). Enter here and include on the appropriate line of Schedule D (see instructions)	8	673,097
9	**Long-term capital gain or (loss).** Multiply line 7 by 60% (.60). Enter here and include on the appropriate line of Schedule D (see instructions)	9	682,737

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

Section A—Losses From Straddles

	(a) Description of property	**(b)** Date entered into or acquired	**(c)** Date closed out or sold	**(d)** Gross sales price	**(e)** Cost or other basis plus expense of sale	**(f) Loss.** If column (e) is more than (d), enter difference. Otherwise, enter -0-	**(g)** Unrecognized gain on offsetting positions	**(h) Recognized loss.** If column (f) is more than (g), enter difference. Otherwise, enter -0-
10								

11a	Enter the short-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions)	11a	(2,952)
b	Enter the long-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions)	11b	(94)

Section B—Gains From Straddles

	(a) Description of property	**(b)** Date entered into or acquired	**(c)** Date closed out or sold	**(d)** Gross sales price	**(e)** Cost or other basis plus expense of sale	**(f) Gain.** If column (d) is more than (e), enter difference. Otherwise, enter -0-
12						

13a	Enter the short-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions)	13a	1,835
b	Enter the long-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions)	13b	759

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

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

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **6781**

Department of the Treasury
Internal Revenue Service

Gains and Losses From Section 1256 Contracts and Straddles

▶ **Attach to your tax return.**

OMB No. 1545-0644

2009

Attachment Sequence No. 82

Name(s) shown on tax return

Identifying number

Total Forms Filed = 688,110

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

Part I Section 1256 Contracts Marked to Market

	(a) Identification of account	**(b) (Loss)**	**(c) Gain**
1			
2	Add the amounts on line 1 in columns (b) and (c) **2**	( )	

3	Net gain or (loss). Combine line 2, columns (b) and (c)	**3**	5,322,298
4	Form 1099-B adjustments. See instructions and attach schedule	**4**	2,513
5	Combine lines 3 and 4	**5**	5,324,810
	Note: *If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.*		
6	If you have a net section 1256 contracts loss and checked box D above, enter the amount of loss to be carried back. Enter the loss as a positive number	**6**	492,170
7	Combine lines 5 and 6	**7**	5,816,980
8	**Short-term capital gain or (loss).** Multiply line 7 by 40% (.40). Enter here and include on the appropriate line of Schedule D (see instructions)	**8**	2,326,793
9	**Long-term capital gain or (loss).** Multiply line 7 by 60% (.60). Enter here and include on the appropriate line of Schedule D (see instructions)	**9**	3,490,190

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

Section A—Losses From Straddles

	(a) Description of property	**(b)** Date entered into or acquired	**(c)** Date closed out or sold	**(d)** Gross sales price	**(e)** Cost or other basis plus expense of sale	**(f) Loss.** If column (e) is more than (d), enter difference. Otherwise, enter -0-	**(g)** Unrecognized gain on offsetting positions	**(h) Recognized loss.** If column (f) is more than (g), enter difference. Otherwise, enter -0-
10								

11a	Enter the short-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions)	**11a**	(31,433)
b	Enter the long-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions)	**11b**	(10,112)

Section B—Gains From Straddles

	(a) Description of property	**(b)** Date entered into or acquired	**(c)** Date closed out or sold	**(d)** Gross sales price	**(e)** Cost or other basis plus expense of sale	**(f) Gain.** If column (d) is more than (e), enter difference. Otherwise, enter -0-
12						

13a	Enter the short-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions)	**13a**	646,029
b	Enter the long-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions)	**13b**	395,139

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

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

For Paperwork Reduction Act Notice, see page 4. Cat. No. 13715G Form **6781** (2009)

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

Noncash Charitable Contributions

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

OMB No. 1545-0908
Attachment
Sequence No. **155**

Name(s) shown on your income tax return

Total Forms Filed = 6,647,106

Identifying number

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

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

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

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

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

	(c) Date of the contribution	**(d)** Date acquired by donor (mo., yr.)	**(e)** How acquired by donor	**(f)** Donor's cost or adjusted basis	**(g)** Fair market value (see instructions)	**(h)** Method used to determine the fair market value
A						
B				4,346,945	6,609,945	
C						
D						
E						

Part II Partial Interests and Restricted Use Property—Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).

2a Enter the letter from Part I that identifies the property for which you gave less than an entire interest ▶________ .
If Part II applies to more than one property, attach a separate statement.

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

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

Name of charitable organization (donee)

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

City or town, state, and ZIP code

d For tangible property, enter the place where the property is located or kept ▶________

e Name of any person, other than the donee organization, having actual possession of the property ▶________

		Yes	No
3a	Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?		
b	Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?		
c	Is there a restriction limiting the donated property for a particular use?		

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 62299J Form **8283** (Rev. 12-2006)

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **8283**

(Rev. December 2006)

Department of the Treasury
Internal Revenue Service

Noncash Charitable Contributions

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

▶ **See separate instructions.**

OMB No. 1545-0908

Attachment
Sequence No. **155**

Name(s) shown on your income tax return

Identifying number

Total Forms Filed = 6,647,106

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

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

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

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

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

	(c) Date of the contribution	**(d)** Date acquired by donor (mo., yr.)	**(e)** How acquired by donor	**(f)** Donor's cost or adjusted basis	**(g)** Fair market value (see instructions)	**(h)** Method used to determine the fair market value
A						
B				31,818,459	21,946,620	
C						
D						
E						

Part II Partial Interests and Restricted Use Property—Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).

2a Enter the letter from Part I that identifies the property for which you gave less than an entire interest ▶ ________ .
If Part II applies to more than one property, attach a separate statement.

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

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

Name of charitable organization (donee)

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

City or town, state, and ZIP code

d For tangible property, enter the place where the property is located or kept ▶ ________

e Name of any person, other than the donee organization, having actual possession of the property ▶ ________

		Yes	No
3a	Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?		
b	Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?		
c	Is there a restriction limiting the donated property for a particular use?		

Name(s) shown on your income tax return	**Identifying number**

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

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

4 Check the box that describes the type of property donated:

☐ Art* (contribution of $20,000 or more)
☐ Art* (contribution of less than $20,000)
☐ Collectibles**
☐ Qualified Conservation Contribution
☐ Other Real Estate
☐ Intellectual Property
☐ Equipment
☐ Securities
☐ Other

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

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

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

5	**(a)** Description of donated property (if you need more space, attach a separate statement)	**(b)** If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift	**(c)** Appraised fair market value
A			
B			65,557
C			
D			

	(d) Date acquired by donor (mo., yr.)	**(e)** How acquired by donor	**(f)** Donor's cost or adjusted basis	**(g)** For bargain sales, enter amount received	**See instructions** **(h)** Amount claimed as a deduction	**See instructions** **(i)** Average trading price of securities
A						
B			53,575	4,391	45,740	4,630
C						
D						

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

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

Signature of taxpayer (donor) ▶ Date ▶

Part III Declaration of Appraiser

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

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

Sign Here Signature ▶ Title ▶ Date ▶

Business address (including room or suite no.)	**Identifying number**

City or town, state, and ZIP code

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

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

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

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

Name of charitable organization (donee)	**Employer identification number**	
Address (number, street, and room or suite no.)	City or town, state, and ZIP code	
Authorized signature	Title	Date

Name(s) shown on your income tax return | **Identifying number**

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

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

4 Check the box that describes the type of property donated:

☐ Art* (contribution of $20,000 or more)
☐ Art* (contribution of less than $20,000)
☐ Collectibles**
☐ Qualified Conservation Contribution
☐ Other Real Estate
☐ Intellectual Property
☐ Equipment
☐ Securities
☐ Other

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

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

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

5	**(a)** Description of donated property (if you need more space, attach a separate statement)	**(b)** If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift	**(c)** Appraised fair market value
A			
B			9,131,566
C			
D			

	(d) Date acquired by donor (mo., yr.)	**(e)** How acquired by donor	**(f)** Donor's cost or adjusted basis	**(g)** For bargain sales, enter amount received	See instructions **(h)** Amount claimed as a deduction	See instructions **(i)** Average trading price of securities
A						
B			6,804,747	965,914	2,911,283	79,422
C						
D						

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

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

Signature of taxpayer (donor) ▶ Date ▶

Part III Declaration of Appraiser

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

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

Sign Here Signature ▶ Title ▶ Date ▶

Business address (including room or suite no.) | **Identifying number**

City or town, state, and ZIP code

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

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

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

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

Name of charitable organization (donee) | **Employer identification number**

Address (number, street, and room or suite no.) | City or town, state, and ZIP code

Authorized signature | Title | Date

Printed on Recycled Paper

Form **8396**
Department of the Treasury
Internal Revenue Service (99)

Mortgage Interest Credit

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

▶ Attach to Form 1040 or 1040NR. ▶ See instructions on back.

OMB No. 1545-0074
2009
Attachment Sequence No. **138**

Name(s) shown on your tax return

Total Forms Filed = 50,672

Your social security number

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

Name of Issuer of Mortgage Credit Certificate

Mortgage Credit Certificate Number

Issue Date

Before you begin Part I, figure the amounts of any of the following credits you are claiming: Credit for the elderly or the disabled, alternative motor vehicle credit, qualified plug-in electric vehicle credit, and qualified plug-in electric drive motor vehicle credit.

Part I Current Year Mortgage Interest Credit

1	Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid	1	
2	Enter the certificate credit rate shown on your **mortgage credit certificate. Do not** enter the interest rate on your home mortgage	2	%
3	If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter	3	45,651
	You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.		
4	Enter any 2006 credit carryforward from line 18 of your 2008 Form 8396	4	*
5	Enter any 2007 credit carryforward from line 16 of your 2008 Form 8396	5	*
6	Enter any 2008 credit carryforward from line 19 of your 2008 Form 8396	6	9,058
7	Add lines 3 through 6	7	50,668
8	Enter the amount from Form 1040, line 46, or Form 1040NR, line 43.	8	44,691
9	**1040 filers:** Enter the total of the amounts from Form 1040, lines 47 through 50; line 12 of the line 11 Worksheet in Pub. 972 (see instructions); Form 5695, line 11; Form 8834, line 22; Form 8910, line 21; Form 8936, line 14; and Schedule R (Form 1040A or 1040), line 24. **1040NR filers:** Enter the amount from Form 1040NR, lines 44 through 46; line 12 of the line 11 Worksheet in Pub. 972 (see instructions); Form 5695, line 11; Form 8834, line 22; Form 8910, line 21; and Form 8936, line 14.	9	16,515
10	Subtract line 9 from line 8. If zero or less, enter -0- here and on line 11 and go to Part II	10	44,690
11	**Current year mortgage interest credit.** Enter the **smaller** of line 7 or line 10. Also include this amount in the total on Form 1040, line 52, or Form 1040NR, line 48, and check box **a** on that line	11	44,686

Part II Mortgage Interest Credit Carryforward to 2010. (Complete only if line 11 is less than line 7.)

12	Add lines 3 and 4	12	
13	Enter the amount from line 7	13	
14	Enter the **larger** of line 11 or line 12	14	
15	Subtract line 14 from line 13	15	
16	**2008 credit carryforward to 2010.** Enter the **smaller** of line 6 or line 15	16	
17	Subtract line 16 from line 15	17	
18	**2007 credit carryforward to 2010.** Enter the **smaller** of line 5 or line 17	18	
19	**2009 credit carryforward to 2010.** Subtract line 11 from line 3. If zero or less, enter -0-	19	

For Paperwork Reduction Act Notice, see back of form. Cat. No. 62502X Form **8396** (2009)

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

Form **8396**

Department of the Treasury
Internal Revenue Service (99)

Mortgage Interest Credit

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

▶ Attach to Form 1040 or 1040NR. **▶ See instructions on back.**

OMB No. 1545-0074

2009

Attachment Sequence No. **138**

Name(s) shown on your tax return

Total Forms Filed = 50,672

Your social security number

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

Name of Issuer of Mortgage Credit Certificate	Mortgage Credit Certificate Number	Issue Date

Before you begin Part I, figure the amounts of any of the following credits you are claiming: Credit for the elderly or the disabled, alternative motor vehicle credit, qualified plug-in electric vehicle credit, and qualified plug-in electric drive motor vehicle credit.

Part I Current Year Mortgage Interest Credit

1	Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid . . .	1	
2	Enter the certificate credit rate shown on your **mortgage credit certificate. Do not** enter the interest rate on your home mortgage	2	%
3	If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter .	3	45,949
	You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.		
4	Enter any 2006 credit carryforward from line 18 of your 2008 Form 8396	4	*
5	Enter any 2007 credit carryforward from line 16 of your 2008 Form 8396	5	*
6	Enter any 2008 credit carryforward from line 19 of your 2008 Form 8396	6	21,733
7	Add lines 3 through 6	7	79,828
8	Enter the amount from Form 1040, line 46, or Form 1040NR, line 43.	8	203,480
9	**1040 filers:** Enter the total of the amounts from Form 1040, lines 47 through 50; line 12 of the line 11 Worksheet in Pub. 972 (see instructions); Form 5695, line 11; Form 8834, line 22; Form 8910, line 21; Form 8936, line 14; and Schedule R (Form 1040A or 1040), line 24. **1040NR filers:** Enter the amount from Form 1040NR, lines 44 through 46; line 12 of the line 11 Worksheet in Pub. 972 (see instructions); Form 5695, line 11; Form 8834, line 22; Form 8910, line 21; and Form 8936, line 14.	9	14,115
10	Subtract line 9 from line 8. If zero or less, enter -0- here and on line 11 and go to Part II . . .	10	190,856
11	**Current year mortgage interest credit.** Enter the **smaller** of line 7 or line 10. Also include this amount in the total on Form 1040, line 52, or Form 1040NR, line 48, and check box **a** on that line .	11	44,182

Part II Mortgage Interest Credit Carryforward to 2010. (Complete **only** if line 11 is less than line 7.)

12	Add lines 3 and 4	12	
13	Enter the amount from line 7.	13	
14	Enter the **larger** of line 11 or line 12	14	
15	Subtract line 14 from line 13	15	
16	**2008 credit carryforward to 2010.** Enter the **smaller** of line 6 or line 15	16	
17	Subtract line 16 from line 15	17	
18	**2007 credit carryforward to 2010.** Enter the **smaller** of line 5 or line 17	18	
19	**2009 credit carryforward to 2010.** Subtract line 11 from line 3. If zero or less, enter -0- . . .	19	

For Paperwork Reduction Act Notice, see back of form. Cat. No. 62502X Form **8396** (2009)

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

Form **8582**

Department of the Treasury
Internal Revenue Service (99)

Passive Activity Loss Limitations

▶ **See separate instructions.**
▶ **Attach to Form 1040 or Form 1041.**

OMB No. 1545-1008
2009
Attachment
Sequence No. **88**

Name(s) shown on return

Identifying number

Total Forms Filed = 4,389,427

Part I 2009 Passive Activity Loss

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

	Rental Real Estate Activities With Active Participation (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** on page 3 of the instructions.)				
1a	Activities with net income (enter the amount from Worksheet 1, column (a))	**1a**	677,764		
b	Activities with net loss (enter the amount from Worksheet 1, column (b))	**1b**	(2,662,887)		
c	Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	**1c**	(1,353,906)		
d	Combine lines 1a, 1b, and 1c			**1d**	2,947,161
	Commercial Revitalization Deductions From Rental Real Estate Activities				
2a	Commercial revitalization deductions from Worksheet 2, column (a)	**2a**	(1,693)		
b	Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	**2b**	(1,661)		
c	Add lines 2a and 2b			**2c**	(3,023)
	All Other Passive Activities				
3a	Activities with net income (enter the amount from Worksheet 3, column (a))	**3a**	691,833		
b	Activities with net loss (enter the amount from Worksheet 3, column (b))	**3b**	(1,451,751)		
c	Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	**3c**	(1,219,913)		
d	Combine lines 3a, 3b, and 3c			**3d**	1,962,231
4	Combine lines 1d, 2c, and 3d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. **Do not** complete Form 8582. Report the losses on the forms and schedules normally used			**4**	4,389,362

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

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

Part II Special Allowance for Rental Real Estate Activities With Active Participation

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

5	Enter the **smaller** of the loss on line 1d or the loss on line 4			**5**	2,751,997
6	Enter $150,000. If married filing separately, see page 8	**6**	2,742,915		
7	Enter modified adjusted gross income, but not less than zero (see page 8)	**7**	2,633,940		
	Note: *If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.*				
8	Subtract line 7 from line 6	**8**	1,909,880		
9	Multiply line 8 by 50% (.5). **Do not** enter more than $25,000. If married filing separately, see page 8			**9**	1,909,880
10	Enter the **smaller** of line 5 or line 9			**10**	1,909,878

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**	2,881
12	Enter the loss from line 4	**12**	
13	Reduce line 12 by the amount on line 10	**13**	3,022
14	Enter the **smallest** of line 2c (treated as a positive amount), line 11, or line 13	**14**	2,881

Part IV Total Losses Allowed

15	Add the income, if any, on lines 1a and 3a and enter the total	**15**	1,091,761
16	**Total losses allowed from all passive activities for 2009.** Add lines 10, 14, and 15. See page 11 of the instructions to find out how to report the losses on your tax return	**16**	2,676,751

For Paperwork Reduction Act Notice, see page 12 of the instructions. Cat. No. 63704F Form **8582** (2009)

Form **8582**

Department of the Treasury
Internal Revenue Service (99)

Passive Activity Loss Limitations

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

OMB No. 1545-1008

2009

Attachment
Sequence No. **88**

Name(s) shown on return

Total Forms Filed = 4,389,427

Identifying number

Part I 2009 Passive Activity Loss

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

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

1a	Activities with net income (enter the amount from Worksheet 1, column (a))	1a	12,425,286		
b	Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	(49,617,065)		
c	Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	(62,393,867)		
d	Combine lines 1a, 1b, and 1c			1d	-99,585,646

Commercial Revitalization Deductions From Rental Real Estate Activities

2a	Commercial revitalization deductions from Worksheet 2, column (a)	2a	(3,277)		
b	Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b	(371,592)		
c	Add lines 2a and 2b			2c	(374,869)

All Other Passive Activities

3a	Activities with net income (enter the amount from Worksheet 3, column (a))	3a	27,850,923		
b	Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	(42,235,729)		
c	Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c	(61,998,792)		
d	Combine lines 3a, 3b, and 3c			3d	-76,383,598
4	Combine lines 1d, 2c, and 3d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. **Do not** complete Form 8582. Report the losses on the forms and schedules normally used			4	-176,344,113

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

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

Part II Special Allowance for Rental Real Estate Activities With Active Participation

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

5	Enter the **smaller** of the loss on line 1d or the loss on line 4			5	103,452,925
6	Enter $150,000. If married filing separately, see page 8	6	410,763,882		
7	Enter modified adjusted gross income, but not less than zero (see page 8)	7	460,862,565		
	Note: *If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.*				
8	Subtract line 7 from line 6	8	134,262,334		
9	Multiply line 8 by 50% (.5). **Do not** enter more than $25,000. If married filing separately, see page 8			9	38,664,683
10	Enter the **smaller** of line 5 or line 9			10	21,359,541

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	66,123
12	Enter the loss from line 4	12	
13	Reduce line 12 by the amount on line 10	13	1,328,531
14	Enter the **smallest** of line 2c (treated as a positive amount), line 11, or line 13	14	19,467

Part IV Total Losses Allowed

15	Add the income, if any, on lines 1a and 3a and enter the total	15	20,123,805
16	**Total losses allowed from all passive activities for 2009.** Add lines 10, 14, and 15. See page 11 of the instructions to find out how to report the losses on your tax return	16	45,423,496

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8586**

Department of the Treasury
Internal Revenue Service (99)

Low-Income Housing Credit

▶ **Attach to your tax return.**

OMB No. 1545-0984

2009

Attachment
Sequence No. **36a**

Name(s) shown on return

Identifying number

Total Forms Filed = 52,716

Part I Buildings Placed in Service Before 2008

1	Number of Forms 8609-A attached for buildings placed in service before 2008 . . . ▶ 693		
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? ☐ **Yes** ☐ **No** If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. **(i)** ______ **(ii)** ______ **(iii)** ______ **(iv)** ______		
3	Current year credit from attached Form(s) 8609-A for buildings placed in service before 2008 (see instructions) . . .	3	1,478
4	Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts . . .	4	47,260
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	48,700
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	

Part II Buildings Placed in Service After 2007

8	Number of Forms 8609-A attached for buildings placed in service after 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)** ______ **(iii)** ______ **(iv)** ______		
10	Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions) . . .	10	*
11	Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts . . .	11	2,656
12	Add lines 10 and 11. Partnerships and S corporations, report this amount on Schedule K; all others, continue to line 13 . . .	12	3,650
13	Low-income housing credit included on line 12 from passive activities (see instructions) . . .	13	1,578
14	Subtract line 13 from line 12 . . .	14	2,097
15	Low-income housing credit allowed for 2009 from a passive activity (see instructions) . . .	15	6,088
16	Carryforward of low-income housing credit to 2009 (see instructions) . . .	16	2,400
17	Carryback of low-income housing credit from 2010 (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	10,377
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	

For Paperwork Reduction Act Notice, see instructions. Cat. No. 63987I Form **8586** (2009)

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

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **8586**

Department of the Treasury
Internal Revenue Service (99)

Low-Income Housing Credit

▶ **Attach to your tax return.**

OMB No. 1545-0984

2009

Attachment
Sequence No. **36a**

Name(s) shown on return

Identifying number

Total Forms Filed = 52,716

Part I Buildings Placed in Service Before 2008

1	Number of Forms 8609-A attached for buildings placed in service before 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? ☐ **Yes** ☐ **No** If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. **(i)** ________ **(ii)** ________ **(iii)** ________ **(iv)** ________		
3	Current year credit from attached Form(s) 8609-A for buildings placed in service before 2008 (see instructions) . . .	3	3,380
4	Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts . . .	4	112,228
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	114,851
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	

Part II Buildings Placed in Service After 2007

8	Number of Forms 8609-A attached for buildings placed in service after 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)** ________ **(iii)** ________ **(iv)** ________		
10	Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions) . . .	10	*
11	Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts . . .	11	33,327
12	Add lines 10 and 11. Partnerships and S corporations, report this amount on Schedule K; all others, continue to line 13 . . .	12	39,700
13	Low-income housing credit included on line 12 from passive activities (see instructions) . . .	13	17,289
14	Subtract line 13 from line 12 . . .	14	22,412
15	Low-income housing credit allowed for 2009 from a passive activity (see instructions) . . .	15	14,818
16	Carryforward of low-income housing credit to 2009 (see instructions) . . .	16	7,165
17	Carryback of low-income housing credit from 2010 (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	44,394
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	

For Paperwork Reduction Act Notice, see instructions. Cat. No. 63987I Form **8586** (2009)

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

Form **8606**

Department of the Treasury
Internal Revenue Service (99)

Nondeductible IRAs

▶ **See separate instructions.**

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

OMB No. 1545-0074

2009

Attachment
Sequence No. **48**

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

Total Forms Filed = 2,009,874

Your social security number

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

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

Apt. no.

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

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

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

- You made nondeductible contributions to a traditional IRA for 2009.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2009 **and** you made nondeductible contributions to a traditional IRA in 2009 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 2009 (excluding any portion you recharacterized) **and** you made nondeductible contributions to a traditional IRA in 2009 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2009, including those made for 2009 from January 1, 2010, through April 15, 2010 (see page 5 of the instructions)			1	561,849
2	Enter your total basis in traditional IRAs (see page 5 of the instructions)			2	829,779
3	Add lines 1 and 2			3	1,092,483

In 2009, 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, 2010, through April 15, 2010			4	2,968
5	Subtract line 4 from line 3			5	1,092,040
6	Enter the value of **all** your traditional, SEP, and SIMPLE IRAs as of December 31, 2009, 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	200,348		
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2009. **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)	7	260,504		
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2009. **Do not** include amounts converted that you later recharacterized (see page 6 of the instructions). Also enter this amount on line 16	8	21,312		
9	Add lines 6, 7, and 8 — 9 — 289,757				
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	10	× .		
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17	11	18,507		
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA	12	224,055		
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions			13	237,341
14	Subtract line 13 from line 3. This is **your total basis in traditional IRAs for 2009 and earlier years**			14	1,058,153
15a	Subtract line 12 from line 7			15a	240,260
b	Amount on line 15a attributable to qualified disaster recovery assistance distributions (see page 6 of the instructions). Also enter this amount on Form 8930, line 22			15b	*
c	**Taxable amount.** Subtract line 15b from line 15a. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b			15c	239,962

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).*

For Privacy Act and Paperwork Reduction Act Notice, see page 8 of the instructions. Cat. No. 63966F Form **8606** (2009)

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

Form **8606**

Department of the Treasury
Internal Revenue Service (99)

Nondeductible IRAs

► **See separate instructions.**

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

OMB No. 1545-0074

2009

Attachment
Sequence No. 48

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

Total Forms Filed = 2,009,874

Your social security number

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

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

Apt. no.

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

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

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

- You made nondeductible contributions to a traditional IRA for 2009.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2009 **and** you made nondeductible contributions to a traditional IRA in 2009 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 2009 (excluding any portion you recharacterized) **and** you made nondeductible contributions to a traditional IRA in 2009 or an earlier year.

1 Enter your nondeductible contributions to traditional IRAs for 2009, including those made for 2009 from January 1, 2010, through April 15, 2010 (see page 5 of the instructions) **1** 3,149,270

2 Enter your total basis in traditional IRAs (see page 5 of the instructions) **2** 20,012,647

3 Add lines 1 and 2 . . . . **3** 23,161,917

In 2009, 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, 2010, through April 15, 2010 . . . . **4** 13,661

5 Subtract line 4 from line 3 . . . . **5** 23,148,256

6 Enter the value of **all** your traditional, SEP, and SIMPLE IRAs as of December 31, 2009, 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** 54,896,657

7 Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2009. **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) **7** 4,568,265

8 Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2009. **Do not** include amounts converted that you later recharacterized (see page 6 of the instructions). Also enter this amount on line 16 . . . . **8** 772,437

9 Add lines 6, 7, and 8 . . . . **9** 60,237,359

10 Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000" . . . . **10** × .

11 Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17 . . . **11** 84,425

12 Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA **12** 529,611

13 Add lines 11 and 12. This is the nontaxable portion of all your distributions **13** 614,107

14 Subtract line 13 from line 3. This is **your total basis in traditional IRAs for 2009 and earlier years** **14** 22,547,810

15a Subtract line 12 from line 7 . . . . **15a** 4,038,669

b Amount on line 15a attributable to qualified disaster recovery assistance distributions (see page 6 of the instructions). Also enter this amount on Form 8930, line 22 . . . . **15b** *

c **Taxable amount.** Subtract line 15b from line 15a. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b **15c** 4,030,231

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).*

For Privacy Act and Paperwork Reduction Act Notice, see page 8 of the instructions. Cat. No. 63966F Form **8606** (2009)

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

Part II 2009 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2009 (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 2009, you* ***cannot*** *convert any amount from traditional, SEP, or SIMPLE IRAs to Roth IRAs for 2009. If you erroneously made a conversion, you must recharacterize (correct) it (see page 7 of the instructions).*

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2009. **Do not** include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2009 or 2010 (see page 7 of the instructions)	**16**	131,827
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see page 7 of the instructions)	**17**	21,438
18	**Taxable amount.** Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	**18**	128,785

Part III Distributions From Roth IRAs

Complete this part only if you took a distribution from a Roth IRA in 2009. 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, recharacterization, or return of certain contributions (see page 7 of the instructions).

19	Enter your total nonqualified distributions from Roth IRAs in 2009 including any qualified first-time homebuyer distributions (see page 7 of the instructions)	**19**	406,010
20	Qualified first-time homebuyer expenses (see page 7 of the instructions). **Do not** enter more than $10,000	**20**	*
21	Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25	**21**	402,683
22	Enter your basis in Roth IRA contributions (see page 7 of the instructions)	**22**	255,438
23	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see page 7 of the instructions)	**23**	211,853
24	Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and rollovers from qualified retirement plans to a Roth IRA (see page 7 of the instructions)	**24**	15,514
25a	Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c	**25a**	199,481
b	Amount on line 25a attributable to qualified disaster recovery assistance distributions (see page 7 of the instructions). Also enter this amount on Form 8930, line 23	**25b**	7,640
c	**Taxable amount.** Subtract line 25b from line 25a. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	**25c**	191,840

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

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

Your signature

Date

Paid Preparer's Use Only

Preparer's signature

Date

Check if self-employed ☐

Preparer's SSN or PTIN

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

EIN

Phone no.

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

Part II 2009 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2009 (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 2009, you* ***cannot*** *convert any amount from traditional, SEP, or SIMPLE IRAs to Roth IRAs for 2009. If you erroneously made a conversion, you must recharacterize (correct) it (see page 7 of the instructions).*

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2009. **Do not** include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2009 or 2010 (see page 7 of the instructions)	**16**	3,948,576
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see page 7 of the instructions)	**17**	185,689
18	**Taxable amount.** Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	**18**	3,762,887

Part III Distributions From Roth IRAs

Complete this part only if you took a distribution from a Roth IRA in 2009. 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, recharacterization, or return of certain contributions (see page 7 of the instructions).

19	Enter your total nonqualified distributions from Roth IRAs in 2009 including any qualified first-time homebuyer distributions (see page 7 of the instructions)	**19**	2,313,770
20	Qualified first-time homebuyer expenses (see page 7 of the instructions). **Do not** enter more than $10,000	**20**	*
21	Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25	**21**	2,288,081
22	Enter your basis in Roth IRA contributions (see page 7 of the instructions)	**22**	2,125,374
23	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see page 7 of the instructions)	**23**	918,447
24	Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and rollovers from qualified retirement plans to a Roth IRA (see page 7 of the instructions)	**24**	400,631
25a	Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c	**25a**	756,432
b	Amount on line 25a attributable to qualified disaster recovery assistance distributions (see page 7 of the instructions). Also enter this amount on Form 8930, line 23	**25b**	31,986
c	**Taxable amount.** Subtract line 25b from line 25a. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	**25c**	724,446

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

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

Your signature

Date

Paid Preparer's Use Only

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

Form **8606** (2009)

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8615**

Department of the Treasury
Internal Revenue Service (99)

Tax for Certain Children Who Have Investment Income of More Than $1,900

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

OMB No. 1545-0074
2009
Attachment Sequence No. **33**

Child's name shown on return

Child's social security number

Total Forms Filed = 224,747

Before you begin: If the child, the parent, or any of the parent's other children for whom Form 8615 must be filed must use the Schedule D Tax Worksheet or has income from farming or fishing, see **Pub. 929,** Tax Rules for Children and Dependents. It explains how to figure the child's tax using the **Schedule D Tax Worksheet** or **Schedule J** (Form 1040).

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

B **Parent's social security number**

C Parent's filing status (check one):
☐ Single ☐ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)

Part I Child's Net Investment Income

1	Enter the child's investment income (see instructions)			**1**	221,664
2	If the child **did not** itemize deductions on **Schedule A** (Form 1040 or Form 1040NR), enter $1,900. Otherwise, see instructions			**2**	224,747
3	Subtract line 2 from line 1. If zero or less, **stop;** do not complete the rest of this form but **do** attach it to the child's return			**3**	203,797
4	Enter the child's **taxable income** from Form 1040, line 43; Form 1040A, line 27; or Form 1040NR, line 40. If the child files Form 2555 or 2555-EZ, see the instructions			**4**	199,677
5	Enter the **smaller** of line 3 or line 4. If zero, **stop;** do not complete the rest of this form but **do** attach it to the child's return			**5**	199,677

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

6	Enter the parent's **taxable income** from Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 40; or Form 1040NR-EZ, line 14. If zero or less, enter -0-. If the parent files Form 2555 or 2555-EZ, see the instructions			**6**	168,988
7	Enter the total, if any, from Forms 8615, line 5, of **all other** children of the parent named above. **Do not** include the amount from line 5 above			**7**	72,820
8	Add lines 5, 6, and 7 (see instructions)			**8**	199,679
9	Enter the tax on the amount on line 8 based on the **parent's** filing status above (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here 157,492 = ▶ ☐			**9**	194,578
10	Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 11; Form 1040NR, line 41; or Form 1040NR-EZ, line 15. **Do not** include any tax from **Form 4972** or **8814** or any tax from recapture of an education credit. If the parent files Form 2555 or 2555-EZ, see the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here 97,390 = ▶ ☐			**10**	166,966
11	Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to **Part III**			**11**	188,570
12a	Add lines 5 and 7	**12a**	199,678		
b	Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)			**12b**	203,796 × .
13	Multiply line 11 by line 12b			**13**	188,569

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

14	Subtract line 5 from line 4	**14**	181,878		
15	Enter the tax on the amount on line 14 based on the **child's** filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here 120,470 = ▶ ☐			**15**	126,681
16	Add lines 13 and 15			**16**	189,568
17	Enter the tax on the amount on line 4 based on the **child's** filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here 132,608 = ▶ ☐			**17**	158,464
18	Enter the **larger** of line 16 or line 17 here and on the **child's** Form 1040, line 44; Form 1040A, line 28; or Form 1040NR, line 41. If the child files Form 2555 or 2555-EZ, see the instructions			**18**	190,572

For Paperwork Reduction Act Notice, see the instructions. Cat. No. 64113U Form **8615** (2009)

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **8615**

Department of the Treasury
Internal Revenue Service (99)

Tax for Certain Children Who Have Investment Income of More Than $1,900

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

OMB No. 1545-0074
2009
Attachment
Sequence No. **33**

Child's name shown on return

Child's social security number

Total Forms Filed = 224,747

Before you begin: If the child, the parent, or any of the parent's other children for whom Form 8615 must be filed must use the Schedule D Tax Worksheet or has income from farming or fishing, see **Pub. 929,** Tax Rules for Children and Dependents. It explains how to figure the child's tax using the **Schedule D Tax Worksheet** or **Schedule J** (Form 1040).

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

B **Parent's social security number**

C Parent's filing status (check one):
☐ Single ☐ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)

Part I Child's Net Investment Income

1	Enter the child's investment income (see instructions)	1	3,619,707
2	If the child **did not** itemize deductions on **Schedule A** (Form 1040 or Form 1040NR), enter $1,900. Otherwise, see instructions	2	469,358
3	Subtract line 2 from line 1. If zero or less, **stop;** do not complete the rest of this form but **do** attach it to the child's return	3	3,189,260
4	Enter the child's **taxable income** from Form 1040, line 43; Form 1040A, line 27; or Form 1040NR, line 40. If the child files Form 2555 or 2555-EZ, see the instructions	4	3,293,771
5	Enter the **smaller** of line 3 or line 4. If zero, **stop;** do not complete the rest of this form but **do** attach it to the child's return	5	3,015,680

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

6	Enter the parent's **taxable income** from Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 40; or Form 1040NR-EZ, line 14. If zero or less, enter -0-. If the parent files Form 2555 or 2555-EZ, see the instructions	6	65,881,022
7	Enter the total, if any, from Forms 8615, line 5, of **all other** children of the parent named above. **Do not** include the amount from line 5 above	7	3,049,060
8	Add lines 5, 6, and 7 (see instructions)	8	71,945,762
9	Enter the tax on the amount on line 8 based on the **parent's** filing status above (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here ► ☐	9	18,123,573
10	Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 11; Form 1040NR, line 41; or Form 1040NR-EZ, line 15. **Do not** include any tax from **Form 4972** or **8814** or any tax from recapture of an education credit. If the parent files Form 2555 or 2555-EZ, see the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here ► ☐	10	16,828,210
11	Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to **Part III**	11	1,295,363
12a	Add lines 5 and 7 — **12a** 6,064,740		
b	Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)	12b	164,514 × .
13	Multiply line 11 by line 12b	13	626,452

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

14	Subtract line 5 from line 4 — **14** 278,091		
15	Enter the tax on the amount on line 14 based on the **child's** filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here ► ☐	15	20,753
16	Add lines 13 and 15	16	647,204
17	Enter the tax on the amount on line 4 based on the **child's** filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here ► ☐	17	461,085
18	Enter the **larger** of line 16 or line 17 here and on the **child's** Form 1040, line 44; Form 1040A, line 28; or Form 1040NR, line 41. If the child files Form 2555 or 2555-EZ, see the instructions	18	649,924

For Paperwork Reduction Act Notice, see the instructions. Cat. No. 64113U Form **8615** (2009)

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8801**

Department of the Treasury
Internal Revenue Service (99)

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

▶ **See separate instructions.**

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

OMB No. 1545-1073

2009

Attachment
Sequence No. **74**

Name(s) shown on return

Identifying number

Total Forms Filed = 1,183,609

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1, 6, 7, and 11 of your 2008 Form 6251. Estates and trusts, see instructions . . .	**1**	1,171,867
2	Enter adjustments and preferences treated as exclusion items (see instructions)	**2**	1,110,035
3	Minimum tax credit net operating loss deduction (see instructions)	**3**	(9,299)
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 $214,900 and you were married filing separately for 2008, see instructions	**4**	1,115,583
5	Enter: $69,950 if married filing jointly or qualifying widow(er) for 2008; $46,200 if single or head of household for 2008; or $34,975 if married filing separately for 2008. Estates and trusts, enter $22,500	**5**	1,183,609
6	Enter: $150,000 if married filing jointly or qualifying widow(er) for 2008; $112,500 if single or head of household for 2008; or $75,000 if married filing separately for 2008. Estates and trusts, enter $75,000	**6**	1,183,609
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	**7**	858,461
8	Multiply line 7 by 25% (.25)	**8**	858,461
9	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2008, see instructions	**9**	978,621
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**	1,018,129
11	• If **for 2008** you filed Form 2555 or 2555-EZ, see page 2 of the instructions for the amount to enter. • If **for 2008** 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 49 here. Form 1040NR filers, see instructions. • **All others:** If line 10 is $175,000 or less ($87,500 or less if married filing separately for 2008), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately for 2008) from the result. Form 1040NR filers, see instructions.	**11**	Using Part 3 = 753,610 1,005,482
12	Minimum tax foreign tax credit on exclusion items (see instructions)	**12**	264,603
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	**13**	1,003,576
14	Enter the amount from your 2008 Form 6251, line 35, or 2008 Form 1041, Schedule I, line 55 . .	**14**	1,008,143
15	**Net minimum tax on exclusion items.** Subtract line 14 from line 13. If zero or less, enter -0- . .	**15**	814,762

For Paperwork Reduction Act Notice, see page 4 of the instructions. Cat. No. 10002S

Form **8801**

Department of the Treasury
Internal Revenue Service (99)

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

▶ **See separate instructions.**
▶ **Attach to Form 1040, 1040NR, or 1041.**

OMB No. 1545-1073
2009
Attachment Sequence No. **74**

Name(s) shown on return

Total Forms Filed = 1,183,609

Identifying number

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1, 6, 7, and 11 of your 2008 Form 6251. Estates and trusts, see instructions	1	327,396,806
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	51,733,948
3	Minimum tax credit net operating loss deduction (see instructions)	3	(1,624,574)
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 $214,900 and you were married filing separately for 2008, see instructions	4	397,705,405
5	Enter: $69,950 if married filing jointly or qualifying widow(er) for 2008; $46,200 if single or head of household for 2008; or $34,975 if married filing separately for 2008. Estates and trusts, enter $22,500	5	76,312,573
6	Enter: $150,000 if married filing jointly or qualifying widow(er) for 2008; $112,500 if single or head of household for 2008; or $75,000 if married filing separately for 2008. Estates and trusts, enter $75,000	6	166,958,963
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	255,630,050
8	Multiply line 7 by 25% (.25)	8	63,907,617
9	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2008, see instructions	9	46,156,297
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	358,468,161
11	• If **for 2008** you filed Form 2555 or 2555-EZ, see page 2 of the instructions for the amount to enter. • If **for 2008** 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 49 here. Form 1040NR filers, see instructions. • **All others:** If line 10 is $175,000 or less ($87,500 or less if married filing separately for 2008), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately for 2008) from the result. Form 1040NR filers, see instructions.	11	82,865,707
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	1,973,061
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	80,938,573
14	Enter the amount from your 2008 Form 6251, line 35, or 2008 Form 1041, Schedule I, line 55	14	73,774,585
15	**Net minimum tax on exclusion items.** Subtract line 14 from line 13. If zero or less, enter -0-	15	8,207,446

Part II Current Year Nonrefundable and Refundable Credits and Carryforward to 2010

16	Enter the amount from your 2008 Form 6251, line 36, or 2008 Form 1041, Schedule I, line 56	16	892,075
17	Enter the amount from line 15	17	
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18	703,628
19	**2008 credit carryforward.** Enter the amount from your 2008 Form 8801, line 31	19	874,306
20	Enter your 2008 unallowed qualified electric vehicle credit (see instructions)	20	*
21	Combine lines 18 through 20. If zero or less, enter -0-	21	1,142,839
22	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	22	1,829
23	Add lines 21 and 22. If zero, **stop here** and see instructions	23	1,137,317
24	Enter your 2009 regular income tax liability minus allowable credits (see instructions)	24	984,071
25	Enter the amount from your 2009 Form 6251, line 34, or 2009 Form 1041, Schedule I, line 54	25	935,839
26	Subtract line 25 from line 24. If zero or less, enter -0-	26	319,344
27	**Current year nonrefundable credit.** Enter the **smaller** of line 23 or line 26. Also enter this amount on your 2009 Form 1040, line 53 (check box **b**); Form 1040NR, line 49 (check box **b**); or Form 1041, Schedule G, line 2d	27	319,344
28	• **Estates and trusts:** Leave lines 28 and 29 blank and go to line 30. • **Individuals:** Did you have a minimum tax credit carryforward to 2007 (on your 2006 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 28 and 29 blank and go to line 30. ☐ **Yes.** Complete Part IV of Form 8801 to figure the amount to enter	28	275,154
29	Is line 28 more than line 27? ☐ **No.** Leave line 29 blank and go to line 30. ☐ **Yes.** Subtract line 27 from line 28. This is your **current year refundable credit.** Enter the result here and on your 2009 Form 1040, line 70 (check box **c**), or Form 1040NR, line 64 (check box **c)**	29	240,768
30	**Credit carryforward to 2010.** Subtract the larger of line 27 or line 28 from line 23. Keep a record of this amount because you may use it in future years	30	886,508

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

Part II Current Year Nonrefundable and Refundable Credits and Carryforward to 2010

16	Enter the amount from your 2008 Form 6251, line 36, or 2008 Form 1041, Schedule I, line 56 . .	**16**	8,623,950
17	Enter the amount from line 15	**17**	
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	**18**	416,505
19	**2008 credit carryforward.** Enter the amount from your 2008 Form 8801, line 31	**19**	9,112,239
20	Enter your 2008 unallowed qualified electric vehicle credit (see instructions)	**20**	*
21	Combine lines 18 through 20. If zero or less, enter -0-	**21**	10,338,621
22	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 . .	**22**	3,736
23	Add lines 21 and 22. If zero, **stop here** and see instructions	**23**	10,326,226
24	Enter your 2009 regular income tax liability minus allowable credits (see instructions)	**24**	63,535,573
25	Enter the amount from your 2009 Form 6251, line 34, or 2009 Form 1041, Schedule I, line 54 . . .	**25**	67,163,233
26	Subtract line 25 from line 24. If zero or less, enter -0-	**26**	2,274,513
27	**Current year nonrefundable credit.** Enter the **smaller** of line 23 or line 26. Also enter this amount on your 2009 Form 1040, line 53 (check box **b**); Form 1040NR, line 49 (check box **b**); or Form 1041, Schedule G, line 2d	**27**	757,967
28	• **Estates and trusts:** Leave lines 28 and 29 blank and go to line 30. • **Individuals:** Did you have a minimum tax credit carryforward to 2007 (on your 2006 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 28 and 29 blank and go to line 30. ☐ **Yes.** Complete Part IV of Form 8801 to figure the amount to enter	**28**	2,687,492
29	Is line 28 more than line 27? ☐ **No.** Leave line 29 blank and go to line 30. ☐ **Yes.** Subtract line 27 from line 28. This is your **current year refundable credit.** Enter the result here and on your 2009 Form 1040, line 70 (check box **c**), or Form 1040NR, line 64 (check box **c)**	**29**	2,556,644
30	**Credit carryforward to 2010.** Subtract the larger of line 27 or line 28 from line 23. Keep a record of this amount because you may use it in future years	**30**	7,027,670

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

Part III Tax Computation Using Maximum Capital Gains Rates

Caution. If you did not complete the 2008 Qualified Dividends and Capital Gain Tax Worksheet, the 2008 Schedule D Tax Worksheet, or Part V of the 2008 Schedule D (Form 1041), see the instructions before completing this part.

31 Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2008, enter the amount from line 3 of the worksheet on page 2 of the instructions 31

Caution. If **for 2008** you filed Form 1040NR, 1041, 2555, or 2555-EZ, see page 4 of the instructions before completing lines 32, 33, and 34.

32 Enter the amount from line 6 of your 2008 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2008 Schedule D Tax Worksheet, or the amount from line 22 of the 2008 Schedule D (Form 1041), whichever applies* 32

If you figured your 2008 tax using the 2008 Qualified Dividends and Capital Gain Tax Worksheet, skip line 33 and enter the amount from line 32 on line 34. Otherwise, go to line 33.

33 Enter the amount from line 19 of your 2008 Schedule D (Form 1040), or line 14b, column (2), of the 2008 Schedule D (Form 1041) 33

34 Add lines 32 and 33, and enter the **smaller** of that result or the amount from line 10 of your 2008 Schedule D Tax Worksheet 34

35 Enter the **smaller** of line 31 or line 34 35

36 Subtract line 35 from line 31 36

37 If line 36 is $175,000 or less ($87,500 or less if married filing separately for 2008), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately for 2008) from the result. Form 1040NR filers, see instructions . . . . ▶ 37

38 Enter:
- $65,100 if married filing jointly or qualifying widow(er) for 2008,
- $32,550 if single or married filing separately for 2008,
- $43,650 if head of household for 2008, or
- $2,200 for an estate or trust.

Form 1040NR filers, see instructions 38

39 Enter the amount from line 7 of your 2008 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2008 Schedule D Tax Worksheet, or the amount from line 23 of the 2008 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2008 Schedule D (Form 1041), enter -0-. Form 1040NR filers, see instructions 39

40 Subtract line 39 from line 38. If zero or less, enter -0- 40

41 Enter the **smaller** of line 31 or line 32 41

42 Enter the **smaller** of line 40 or line 41 42

43 Subtract line 42 from line 41 43

44 Multiply line 43 by 15% (.15) . . . . ▶ 44

If line 33 is zero or blank, skip lines 45 and 46 and go to line 47. Otherwise, go to line 45.

45 Subtract line 41 from line 35 45

46 Multiply line 45 by 25% (.25) . . . . ▶ 46

47 Add lines 37, 44, and 46 47

48 If line 31 is $175,000 or less ($87,500 or less if married filing separately for 2008), multiply line 31 by 26% (.26). Otherwise, multiply line 31 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately for 2008) from the result. Form 1040NR filers, see instructions 48

49 Enter the **smaller** of line 47 or line 48 here and on line 11. If you filed Form 2555 or 2555-EZ for 2008, do not enter this amount on line 11. Instead, enter it on line 4 of the worksheet on page 2 of the instructions 49

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* The 2008 Qualified Dividends and Capital Gain Tax Worksheet is on page 38 of the 2008 Instructions for Form 1040. The 2008 Schedule D Tax Worksheet is on page D-10 of the 2008 Instructions for Schedule D (Form 1040) (page 8 of the 2008 Instructions for Schedule D (Form 1041)).

Part III Tax Computation Using Maximum Capital Gains Rates

Caution. If you did not complete the 2008 Qualified Dividends and Capital Gain Tax Worksheet, the 2008 Schedule D Tax Worksheet, or Part V of the 2008 Schedule D (Form 1041), see the instructions before completing this part.

31 Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2008, enter the amount from line 3 of the worksheet on page 2 of the instructions **31**

Caution. If **for 2008** you filed Form 1040NR, 1041, 2555, or 2555-EZ, see page 4 of the instructions before completing lines 32, 33, and 34.

32 Enter the amount from line 6 of your 2008 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2008 Schedule D Tax Worksheet, or the amount from line 22 of the 2008 Schedule D (Form 1041), whichever applies* **32**

If you figured your 2008 tax using the 2008 Qualified Dividends and Capital Gain Tax Worksheet, skip line 33 and enter the amount from line 32 on line 34. Otherwise, go to line 33.

33 Enter the amount from line 19 of your 2008 Schedule D (Form 1040), or line 14b, column (2), of the 2008 Schedule D (Form 1041) **33**

34 Add lines 32 and 33, and enter the **smaller** of that result or the amount from line 10 of your 2008 Schedule D Tax Worksheet **34**

35 Enter the **smaller** of line 31 or line 34 . . . . **35**

36 Subtract line 35 from line 31 . . . . **36**

37 If line 36 is $175,000 or less ($87,500 or less if married filing separately for 2008), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately for 2008) from the result. Form 1040NR filers, see instructions . . . . ▶ **37**

38 Enter:

- $65,100 if married filing jointly or qualifying widow(er) for 2008,
- $32,550 if single or married filing separately for 2008,
- $43,650 if head of household for 2008, or
- $2,200 for an estate or trust.

Form 1040NR filers, see instructions **38**

39 Enter the amount from line 7 of your 2008 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2008 Schedule D Tax Worksheet, or the amount from line 23 of the 2008 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2008 Schedule D (Form 1041), enter -0-. Form 1040NR filers, see instructions **39**

40 Subtract line 39 from line 38. If zero or less, enter -0- **40**

41 Enter the **smaller** of line 31 or line 32 . . . . **41**

42 Enter the **smaller** of line 40 or line 41 . . . . **42**

43 Subtract line 42 from line 41 . . . . **43**

44 Multiply line 43 by 15% (.15) . . . . ▶ **44**

If line 33 is zero or blank, skip lines 45 and 46 and go to line 47. Otherwise, go to line 45.

45 Subtract line 41 from line 35 . . . . **45**

46 Multiply line 45 by 25% (.25) . . . . ▶ **46**

47 Add lines 37, 44, and 46 . . . . **47**

48 If line 31 is $175,000 or less ($87,500 or less if married filing separately for 2008), multiply line 31 by 26% (.26). Otherwise, multiply line 31 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately for 2008) from the result. Form 1040NR filers, see instructions **48**

49 Enter the **smaller** of line 47 or line 48 here and on line 11. If you filed Form 2555 or 2555-EZ for 2008, do not enter this amount on line 11. Instead, enter it on line 4 of the worksheet on page 2 of the instructions **49**

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* The 2008 Qualified Dividends and Capital Gain Tax Worksheet is on page 38 of the 2008 Instructions for Form 1040. The 2008 Schedule D Tax Worksheet is on page D-10 of the 2008 Instructions for Schedule D (Form 1040) (page 8 of the 2008 Instructions for Schedule D (Form 1041)).

Part IV Tentative Refundable Credit

50	Enter the amount from line 21			**50**	
51	Enter the total of lines 18 and 20 from your 2007 Form 8801. If zero or less, enter -0-	**51**	132,051		
52	Enter the total of lines 18 and 20 from your 2008 Form 8801. If zero or less, enter -0-	**52**	138,260		
53	Enter the total of lines 18 and 20 from your 2009 Form 8801. If zero or less, enter -0-	**53**	107,903		
54	Add lines 51 through 53			**54**	201,906
55	**Long-term unused minimum tax credit.** Subtract line 54 from line 50 (If zero or less, enter -0- here and on line 59 and go to line 60)			**55**	275,252
56	Multiply line 55 by 50% (.50)			**56**	
57	Enter the amount from your 2008 Form 8801, line 61			**57**	163,058
58	Enter the **larger** of line 56 or line 57			**58**	
59	Enter the **smaller** of line 55 or line 58			**59**	
60	Enter the amount from line 22			**60**	
61	Add lines 59 and 60. Enter the result here and on line 28			**61**	

Part IV Tentative Refundable Credit

50	Enter the amount from line 21			**50**	
51	Enter the total of lines 18 and 20 from your 2007 Form 8801. If zero or less, enter -0-	**51**	588,272		
52	Enter the total of lines 18 and 20 from your 2008 Form 8801. If zero or less, enter -0-	**52**	565,041		
53	Enter the total of lines 18 and 20 from your 2009 Form 8801. If zero or less, enter -0-	**53**	320,596		
54	Add lines 51 through 53			**54**	1,473,909
55	**Long-term unused minimum tax credit.** Subtract line 54 from line 50 (If zero or less, enter -0- here and on line 59 and go to line 60)			**55**	3,155,779
56	Multiply line 55 by 50% (.50)			**56**	
57	Enter the amount from your 2008 Form 8801, line 61			**57**	2,464,320
58	Enter the **larger** of line 56 or line 57			**58**	
59	Enter the **smaller** of line 55 or line 58			**59**	
60	Enter the amount from line 22			**60**	
61	Add lines 59 and 60. Enter the result here and on line 28			**61**	

Form **8812**

Department of the Treasury
Internal Revenue Service (99)

Additional Child Tax Credit

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

OMB No. 1545-0074
2009
Attachment
Sequence No. **47**

Name(s) shown on return

Your social security number

Total Forms Filed = 21,408,646

Part I All Filers

1 **1040 filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51).

1040A filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33).

1040NR filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 47).

If you used Pub. 972, enter the amount from line 8 of the worksheet on page 4 of the publication. **1** 21,407,667

2 Enter the amount from Form 1040, line 51, Form 1040A, line 33, or Form 1040NR, line 47 . . . . **2** 8,314,147

3 Subtract line 2 from line 1. If zero, **stop**; you cannot take this credit **3** 21,350,045

4a Earned income (see instructions on back) **4a** 21,315,624

b Nontaxable combat pay (see instructions on back) **4b** 185,371

5 Is the amount on line 4a more than $3,000?

☐ **No.** Leave line 5 blank and enter -0- on line 6.

☐ **Yes.** Subtract $3,000 from the amount on line 4a. Enter the result . . . **5** 21,242,750

6 Multiply the amount on line 5 by 15% (.15) and enter the result **6** 21,242,750

Next. Do you have three or more qualifying children?

☐ **No.** If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part II and enter the **smaller** of line 3 or line 6 on line 13.

☐ **Yes.** If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.

Part II Certain Filers Who Have Three or More Qualifying Children

7 Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see instructions on back **7** 1,870,395

8 **1040 filers:** Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 60.

1040A filers: Enter -0-.

1040NR filers: 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. **8** 439,287

9 Add lines 7 and 8 . . . . **9** 2,123,911

10 **1040 filers:** Enter the total of the amounts from Form 1040, lines 64a and 69.

1040A filers: Enter the total of the amount from Form 1040A, line 41a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 44 (see instructions on back).

1040NR filers: Enter the amount from Form 1040NR, line 63. **10** 1,251,509

11 Subtract line 10 from line 9. If zero or less, enter -0- **11** 922,113

12 Enter the **larger** of line 6 or line 11 . . . . **12** 2,167,032

Next, enter the **smaller** of line 3 or line 12 on line 13.

Part III Additional Child Tax Credit

13 **This is your additional child tax credit** **13** 21,290,682

Enter this amount on Form 1040, line 65, Form 1040A, line 42, or Form 1040NR, line 61.

For Paperwork Reduction Act Notice, see back of form Cat. No. 10644E Form **8812** (2009)

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **8812**

Department of the Treasury
Internal Revenue Service (99)

Additional Child Tax Credit

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

OMB No. 1545-0074

2009

Attachment
Sequence No. **47**

Name(s) shown on return

Your social security number

Total Forms Filed = 21,408,646

Part I All Filers

1	**1040 filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51). **1040A filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33). **1040NR filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 47). If you used Pub. 972, enter the amount from line 8 of the worksheet on page 4 of the publication.	1	40,300,890
2	Enter the amount from Form 1040, line 51, Form 1040A, line 33, or Form 1040NR, line 47	2	6,509,954
3	Subtract line 2 from line 1. If zero, **stop**; you cannot take this credit	3	33,790,936
4a	Earned income (see instructions on back) — 4a: 501,642,197		
b	Nontaxable combat pay (see instructions on back) — 4b: 3,517,395		
5	Is the amount on line 4a more than $3,000? ☐ **No.** Leave line 5 blank and enter -0- on line 6. ☐ **Yes.** Subtract $3,000 from the amount on line 4a. Enter the result — 5: 432,888,102		
6	Multiply the amount on line 5 by 15% (.15) and enter the result	6	64,933,794

Next. Do you have three or more qualifying children?

☐ **No.** If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part II and enter the **smaller** of line 3 or line 6 on line 13.

☐ **Yes.** If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.

Part II Certain Filers Who Have Three or More Qualifying Children

7	Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see instructions on back	7	2,350,779
8	**1040 filers:** Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 60. **1040A filers:** Enter -0-. **1040NR filers:** 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.	8	384,612
9	Add lines 7 and 8	9	2,735,392
10	**1040 filers:** Enter the total of the amounts from Form 1040, lines 64a and 69. **1040A filers:** Enter the total of the amount from Form 1040A, line 41a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 44 (see instructions on back). **1040NR filers:** Enter the amount from Form 1040NR, line 63.	10	5,643,722
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	1,328,900
12	Enter the **larger** of line 6 or line 11	12	4,280,197

Next, enter the **smaller** of line 3 or line 12 on line 13.

Part III Additional Child Tax Credit

13	**This is your additional child tax credit**	13	27,499,364

Enter this amount on Form 1040, line 65, Form 1040A, line 42, or Form 1040NR, line 61.

Form **8814**

Department of the Treasury
Internal Revenue Service (99)

Parents' Election To Report Child's Interest and Dividends

▶ **See instructions.**
▶ **Attach to parents' Form 1040 or Form 1040NR.**

OMB No. 1545-0074
2009
Attachment Sequence No. **40**

Name(s) shown on your return: Total Forms Filed = 182,510

Your social security number

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

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

B Child's social security number: 1st Child's SSN = 119,791

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

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

1a	Enter your child's **taxable** interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions			**1a**	57,030
b	Enter your child's **tax-exempt** interest. **Do not** include this amount on line 1a	**1b**	3,592		
2a	Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions			**2a**	87,395
b	Enter your child's qualified dividends included on line 2a. See the instructions	**2b**	36,089		
3	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions			**3**	4,897
4	Add lines 1a, 2a, and 3. If the total is $1,900 or less, skip lines 5 through 12 and go to line 13. If the total is $9,500 or more, **do not** file this form. Your child **must** file his or her own return to report the income			**4**	119,975
5	Base amount			**5**	1,900 00
6	Subtract line 5 from line 4			**6**	26,777
	If both lines 2b and 3 are zero or blank, skip lines 7 through 10, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.				
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**	10,069		
10	Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return	**10**	1,097		
11	Add lines 9 and 10			**11**	10,613
12	Subtract line 11 from line 6. Include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. If you checked the box on line C above, see the instructions. Go to line 13 below			**12**	25,842

Part II Tax on the First $1,900 of Child's Interest and Dividends

13	Amount not taxed	**13**	950 00
14	Subtract line 13 from line 4. If the result is zero or less, enter -0-	**14**	109,049
15	**Tax.** Is the amount on line 14 less than $950? ☐ **No.** Enter $95 here and see the **Note** below. ☐ **Yes.** Multiply line 14 by 10% (.10). Enter the result here and see the **Note** below.	**15**	109,048

Note. If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 15 in the tax you enter on Form 1040, line 44, or Form 1040NR, line 41. Be sure to check box **a** on Form 1040, line 44, or Form 1040NR, line 41.

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **8814**

Department of the Treasury
Internal Revenue Service (99)

Parents' Election To Report Child's Interest and Dividends

▶ **See instructions.**
▶ **Attach to parents' Form 1040 or Form 1040NR.**

OMB No. 1545-0074
2009
Attachment Sequence No. **40**

Name(s) shown on your return: Total Forms Filed = 182,510

Your social security number

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

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

B Child's social security number

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

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

1a	Enter your child's **taxable** interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions			**1a**	115,611
b	Enter your child's **tax-exempt** interest. **Do not** include this amount on line 1a	**1b**	1,842		
2a	Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions			**2a**	169,612
b	Enter your child's qualified dividends included on line 2a. See the instructions	**2b**	45,139		
3	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions			**3**	3,297
4	Add lines 1a, 2a, and 3. If the total is $1,900 or less, skip lines 5 through 12 and go to line 13. If the total is $9,500 or more, **do not** file this form. Your child **must** file his or her own return to report the income			**4**	288,520
5	Base amount			**5**	1,900 00
6	Subtract line 5 from line 4			**6**	48,168
	If both lines 2b and 3 are zero or blank, skip lines 7 through 10, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.				
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**	7,595		
10	Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return	**10**	1,274		
11	Add lines 9 and 10			**11**	8,868
12	Subtract line 11 from line 6. Include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. If you checked the box on line C above, see the instructions. Go to line 13 below			**12**	40,703

Part II Tax on the First $1,900 of Child's Interest and Dividends

13	Amount not taxed	**13**	950 00
14	Subtract line 13 from line 4. If the result is zero or less, enter -0-	**14**	81,309
15	**Tax.** Is the amount on line 14 less than $950? ☐ **No.** Enter $95 here and see the **Note** below. ☐ **Yes.** Multiply line 14 by 10% (.10). Enter the result here and see the **Note** below.	**15**	8,171

Note. If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 15 in the tax you enter on Form 1040, line 44, or Form 1040NR, line 41. Be sure to check box **a** on Form 1040, line 44, or Form 1040NR, line 41.

Form **8824**

Department of the Treasury
Internal Revenue Service

Like-Kind Exchanges

(and section 1043 conflict-of-interest sales)

▶ Attach to your tax return.

OMB No. 1545-1190

2009

Attachment
Sequence No. **109**

Name(s) shown on tax return

Identifying number

Total Forms Filed = 137,547

Part I Information on the Like-Kind Exchange

Note: *If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.*

1 Description of like-kind property given up:

2 Description of like-kind property received:

3 Date like-kind property given up was originally acquired (month, day, year) . . . . . . 3 MM/DD/YYYY

4 Date you actually transferred your property to other party (month, day, year) . . . . . . 4 MM/DD/YYYY

5 Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written identification 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

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

Part II Related Party Exchange Information

8 Name of related party

Relationship to you

Related party's identifying number

Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)

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

10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received? . . . . ☐ **Yes** ☐ **No**

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

11 If one of the exceptions below applies to the disposition, check the applicable box:

a ☐ The disposition was after the death of either of the related parties.

b ☐ The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.

c ☐ You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as one of its principal purposes. If this box is checked, attach an explanation (see instructions).

Form **8824**

Department of the Treasury
Internal Revenue Service

Like-Kind Exchanges

(and section 1043 conflict-of-interest sales)

▶ Attach to your tax return.

OMB No. 1545-1190

2009

Attachment
Sequence No. **109**

Name(s) shown on tax return

Total Forms Filed = 137,547

Identifying number

Part I Information on the Like-Kind Exchange

Note: *If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.*

1 Description of like-kind property given up:

2 Description of like-kind property received:

3 Date like-kind property given up was originally acquired (month, day, year) . . . . **3** MM/DD/YYYY

4 Date you actually transferred your property to other party (month, day, year) . . . . . . **4** MM/DD/YYYY

5 Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written identification 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

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

Part II Related Party Exchange Information

8 Name of related party	Relationship to you	Related party's identifying number

Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)

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

10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received? . . . . ☐ **Yes** ☐ **No**

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

11 If one of the exceptions below applies to the disposition, check the applicable box:

a ☐ The disposition was after the death of either of the related parties.

b ☐ The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.

c ☐ You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as one of its principal purposes. If this box is checked, attach an explanation (see instructions).

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

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

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

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

12	Fair market value (FMV) of other property given up	12	2,430		
13	Adjusted basis of other property given up	13	1,307		
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	2,282

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	10,918
16	FMV of like-kind property you received	16	119,063
17	Add lines 15 and 16	17	122,518
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses **not** used on line 15 (see instructions)	18	135,194
19	**Realized gain or (loss).** Subtract line 18 from line 17	19	131,048
20	Enter the smaller of line 15 or line 19, but not less than zero	20	5,256
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	21	1,551
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	4,096
23	**Recognized gain.** Add lines 21 and 22	23	5,263
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24	129,907
25	**Basis of like-kind property received.** Subtract line 15 from the sum of lines 18 and 23	25	135,036

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

Note: *This part is to be used* ***only*** *by officers or employees of the executive branch of the Federal Government or judicial officers of the Federal Government (including certain spouses, minor or dependent children, and trustees as described in section 1043) for reporting nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part can be used* ***only*** *if the cost of the replacement property is more than the basis of the divested property.*

26 Enter the number from the upper right corner of your certificate of divestiture. (**Do not** attach a copy of your certificate. Keep the certificate with your records.) ▶ ____________ – ____________

27 Description of divested property ▶ ____________________

28 Description of replacement property ▶ ____________________

29	Date divested property was sold (month, day, year)			29	MM/DD/YYYY
30	Sales price of divested property (see instructions)	30			
31	Basis of divested property	31			
32	**Realized gain.** Subtract line 31 from line 30			32	
33	Cost of replacement property purchased within 60 days after date of sale	33			
34	Subtract line 33 from line 30. If zero or less, enter -0-			34	
35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10 (see instructions)			35	
36	Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797 (see instructions)			36	
37	**Deferred gain.** Subtract the sum of lines 35 and 36 from line 32			37	
38	**Basis of replacement property.** Subtract line 37 from line 33			38	

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

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

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

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

12	Fair market value (FMV) of other property given up	12	134,195		
13	Adjusted basis of other property given up	13	74,804		
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	59,391
	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	1,091,621
16	FMV of like-kind property you received			16	14,667,690
17	Add lines 15 and 16			17	15,759,311
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses **not** used on line 15 (see instructions)			18	10,525,729
19	**Realized gain or (loss).** Subtract line 18 from line 17			19	5,233,582
20	Enter the smaller of line 15 or line 19, but not less than zero			20	671,277
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)			21	36,433
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	634,940
23	**Recognized gain.** Add lines 21 and 22			23	671,373
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions			24	4,562,209
25	**Basis of like-kind property received.** Subtract line 15 from the sum of lines 18 and 23			25	10,105,481

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

Note: *This part is to be used **only** by officers or employees of the executive branch of the Federal Government or judicial officers of the Federal Government (including certain spouses, minor or dependent children, and trustees as described in section 1043) for reporting nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part can be used **only** if the cost of the replacement property is more than the basis of the divested property.*

26 Enter the number from the upper right corner of your certificate of divestiture. (**Do not** attach a copy of your certificate. Keep the certificate with your records.) ▶ ____________ – ____________

27 Description of divested property ▶ ______________________________

28 Description of replacement property ▶ ______________________________

29	Date divested property was sold (month, day, year)			29	
30	Sales price of divested property (see instructions)	30			
31	Basis of divested property	31			
32	**Realized gain.** Subtract line 31 from line 30			32	
33	Cost of replacement property purchased within 60 days after date of sale	33			
34	Subtract line 33 from line 30. If zero or less, enter -0-			34	
35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10 (see instructions)			35	
36	Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797 (see instructions)			36	
37	**Deferred gain.** Subtract the sum of lines 35 and 36 from line 32			37	
38	**Basis of replacement property.** Subtract line 37 from line 33			38	

Form **8829**

Department of the Treasury
Internal Revenue Service (99)

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.**

OMB No. 1545-0074

2009

Attachment
Sequence No. 66

Name(s) of proprietor(s)

Your social security number

Total Forms Filed = 4,028,660

Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)			1	3,759,885
2	Total area of home			2	3,764,360
3	Divide line 1 by line 2. Enter the result as a percentage			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	4	hr.		
5	Total hours available for use during the year (365 days x 24 hours) (see instructions)	5	8,760 hr.		
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	.		
7	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	%

Part II Figure Your Allowable Deduction

8	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	3,825,071
	See instructions for columns (a) and (b) before completing lines 9–21.		(a) Direct expenses	(b) Indirect expenses		
9	Casualty losses (see instructions)	9	13,775	21,439		
10	Deductible mortgage interest (see instructions)	10	103,132	2,318,204		
11	Real estate taxes (see instructions)	11	92,811	2,548,344		
12	Add lines 9, 10, and 11	12	139,305	2,710,483		
13	Multiply line 12, column (b) by line 7	13		2,704,258		
14	Add line 12, column (a) and line 13				14	2,770,288
15	Subtract line 14 from line 8. If zero or less, enter -0-				15	2,603,831
16	Excess mortgage interest (see instructions)	16	*	25,149		
17	Insurance	17	99,355	2,489,582		
18	Rent	18	75,175	591,279		
19	Repairs and maintenance	19	237,617	1,275,949		
20	Utilities	20	248,844	3,081,217		
21	Other expenses (see instructions)	21	178,687	906,846		
22	Add lines 16 through 21	22	511,582	3,296,493		
23	Multiply line 22, column (b) by line 7	23		3,285,270		
24	Carryover of operating expenses from 2008 Form 8829, line 42	24		860,747		
25	Add line 22 column (a), line 23, and line 24				25	3,618,713
26	Allowable operating expenses. Enter the **smaller** of line 15 or line 25				26	2,438,634
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15				27	2,397,817
28	Excess casualty losses (see instructions)	28		8,920		
29	Depreciation of your home from line 41 below	29		1,824,234		
30	Carryover of excess casualty losses and depreciation from 2008 Form 8829, line 43	30		470,527		
31	Add lines 28 through 30				31	1,863,872
32	Allowable excess casualty losses and depreciation. Enter the **smaller** of line 27 or line 31				32	1,150,521
33	Add lines 14, 26, and 32				33	3,408,797
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to **Form 4684** (see instructions)				34	33,317
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	3,403,789

Part III Depreciation of Your Home

36	Enter the **smaller** of your home's adjusted basis or its fair market value (see instructions)	36	1,804,577
37	Value of land included on line 36	37	1,109,713
38	Basis of building. Subtract line 37 from line 36	38	1,797,263
39	Business basis of building. Multiply line 38 by line 7	39	1,789,149
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	1,824,234

Part IV Carryover of Unallowed Expenses to 2010

42	Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	1,422,556
43	Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	790,156

For Paperwork Reduction Act Notice, see page 4 of separate instructions. Cat. No. 13232M Form **8829** (2009)

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

Form **8829**

Department of the Treasury
Internal Revenue Service (99)

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.**

OMB No. 1545-0074

2009

Attachment
Sequence No. **66**

Name(s) of proprietor(s)

Total Forms Filed = 4,028,660

Your social security number

Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	1,387,135
2	Total area of home	2	8,030,590
3	Divide line 1 by line 2. Enter the result as a percentage.	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	4	hr.
5	Total hours available for use during the year (365 days x 24 hours) (see instructions)	5	8,760 hr.
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	.
7	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	%

Part II Figure Your Allowable Deduction

8	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	63,595,032
	See instructions for columns (a) and (b) before completing lines 9–21.		(a) Direct expenses		(b) Indirect expenses		
9	Casualty losses (see instructions)	9	293,357		86,049		
10	Deductible mortgage interest (see instructions)	10	441,990		25,818,075		
11	Real estate taxes (see instructions)	11	121,098		9,170,743		
12	Add lines 9, 10, and 11	12	856,445		35,074,867		
13	Multiply line 12, column (b) by line 7			13	5,156,431		
14	Add line 12, column (a) and line 13					14	6,012,876
15	Subtract line 14 from line 8. If zero or less, enter -0-					15	69,688,735
16	Excess mortgage interest (see instructions)	16	*		142,193		
17	Insurance	17	51,605		2,715,452		
18	Rent	18	348,632		6,703,295		
19	Repairs and maintenance	19	201,212		3,712,538		
20	Utilities	20	341,355		10,751,492		
21	Other expenses (see instructions)	21	156,080		1,612,718		
22	Add lines 16 through 21	22	1,115,507		25,637,688		
23	Multiply line 22, column (b) by line 7			23	4,588,059		
24	Carryover of operating expenses from 2008 Form 8829, line 42			24	2,700,955		
25	Add line 22 column (a), line 23, and line 24					25	8,404,521
26	Allowable operating expenses. Enter the **smaller** of line 15 or line 25					26	4,052,162
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15					27	65,636,572
28	Excess casualty losses (see instructions)			28	25,349		
29	Depreciation of your home from line 41 below			29	1,370,885		
30	Carryover of excess casualty losses and depreciation from 2008 Form 8829, line 43			30	1,120,902		
31	Add lines 28 through 30					31	2,517,136
32	Allowable excess casualty losses and depreciation. Enter the **smaller** of line 27 or line 31					32	922,188
33	Add lines 14, 26, and 32					33	10,987,226
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to **Form 4684** (see instructions)					34	308,900
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	10,678,327

Part III Depreciation of Your Home

36	Enter the **smaller** of your home's adjusted basis or its fair market value (see instructions)	36	433,702,403
37	Value of land included on line 36	37	77,778,041
38	Basis of building. Subtract line 37 from line 36	38	355,924,362
39	Business basis of building. Multiply line 38 by line 7.	39	49,753,376
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	1,370,885

Part IV Carryover of Unallowed Expenses to 2010

42	Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	4,352,358
43	Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	1,594,948

For Paperwork Reduction Act Notice, see page 4 of separate instructions. Cat. No. 13232M Form **8829** (2009)

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

Form **8834**

Department of the Treasury
Internal Revenue Service

Qualified Plug-in Electric and Electric Vehicle Credit

▶ **Attach to your tax return.**

OMB No. 1545-1374
2009
Attachment
Sequence No. **111**

Name(s) shown on return

Total Forms Filed = 3,399

Identifying number

Part I Qualified Plug-in Electric Vehicle Credit (For vehicles acquired and placed in service after February 17, 2009)

Section A—Vehicle Information

Use a separate column for each vehicle. If you need more columns, use additional Forms 8834 and include the totals on lines 11 and 18.		(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3
1 Year, make, and model of vehicle	1			
2 Enter date vehicle was placed in service (MM/DD/YYYY)	2	/ /	/ /	/ /
3 Cost of the vehicle	3			

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Section B and go to Section C. All others, go to Section B.

Section B—Credit for Business/Investment Use Part of Vehicle

4 Business/investment use percentage (see instructions)	4	%	%	%
5 Multiply line 3 by line 4	5			
6 Section 179 expense deduction (see instructions)	6			
7 Subtract line 6 from line 5	7			
8 Multiply line 7 by 10% (.10)	8			
9 Maximum credit per vehicle	9	2,500 00	2,500 00	2,500 00
10 Enter the **smaller** of line 8 or line 9	10			

11 Add columns (a) through (c) on line 10	11	68
12 Qualified plug-in electric vehicle credit from partnerships and S corporations	12	47
13 **Business/investment use part of credit.** Add lines 11 and 12. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1z	13	115

Section C—Credit for Personal Use Part of Vehicle

		(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3
14 If you skipped Section B, enter the amount from line 3. If you completed Section B, subtract line 5 from line 3	14			
15 Multiply line 14 by 10% (.10)	15			
16 Maximum credit per vehicle. If you skipped Section B, enter $2,500. If you completed Section B, subtract line 10 from line 9	16			
17 Enter the **smaller** of line 15 or line 16	17			

18 Add columns (a) through (c) on line 17	18	3,248
19 Enter the amount from Form 1040, line 46, or Form 1040NR, line 43	19	
20 Enter the total (if any) of your credits from Form 1040, lines 47 through 50; Form 5695, line 11; and Schedule R, line 24; **or** Form 1040NR, lines 44 through 46; and Form 5695, line 11	20	1,713
21 Subtract line 20 from line 19. If zero or less, **stop.** You cannot claim the personal use part of the credit	21	3,372
22 **Personal use part of credit.** Enter the **smaller** of line 18 or line 21. Report the total of this amount and the amount (if any) from line 29 on Form 1040, line 53 (or Form 1040NR, line 49) and check box **c** on that line. If line 21 is smaller than line 18, see instructions	22	3,230

Form **8834**

Department of the Treasury
Internal Revenue Service

Qualified Plug-in Electric and Electric Vehicle Credit

▶ **Attach to your tax return.**

OMB No. 1545-1374

2009

Attachment Sequence No. **111**

Name(s) shown on return

Total Forms Filed = 3,399

Identifying number

Part I Qualified Plug-in Electric Vehicle Credit (For vehicles acquired and placed in service after February 17, 2009)

Section A—Vehicle Information

Use a separate column for each vehicle. If you need more columns, use additional Forms 8834 and include the totals on lines 11 and 18.		**(a) Vehicle 1**	**(b) Vehicle 2**	**(c) Vehicle 3**
1 Year, make, and model of vehicle	1			
2 Enter date vehicle was placed in service (MM/DD/YYYY)	2	/ /	/ /	/ /
3 Cost of the vehicle	3			

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Section B and go to Section C. All others, go to Section B.

Section B—Credit for Business/Investment Use Part of Vehicle

4 Business/investment use percentage (see instructions)	4	%	%	%
5 Multiply line 3 by line 4	5			
6 Section 179 expense deduction (see instructions)	6			
7 Subtract line 6 from line 5	7			
8 Multiply line 7 by 10% (.10)	8			
9 Maximum credit per vehicle	9	2,500 00	2,500 00	2,500 00
10 Enter the **smaller** of line 8 or line 9	10			

11 Add columns (a) through (c) on line 10	11	272
12 Qualified plug-in electric vehicle credit from partnerships and S corporations	12	92
13 **Business/investment use part of credit.** Add lines 11 and 12. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1z	13	364

Section C—Credit for Personal Use Part of Vehicle

		(a) Vehicle 1	**(b) Vehicle 2**	**(c) Vehicle 3**
14 If you skipped Section B, enter the amount from line 3. If you completed Section B, subtract line 5 from line 3	14			
15 Multiply line 14 by 10% (.10)	15			
16 Maximum credit per vehicle. If you skipped Section B, enter $2,500. If you completed Section B, subtract line 10 from line 9	16			
17 Enter the **smaller** of line 15 or line 16	17			

18 Add columns (a) through (c) on line 17	18	2,520
19 Enter the amount from Form 1040, line 46, or Form 1040NR, line 43	19	
20 Enter the total (if any) of your credits from Form 1040, lines 47 through 50; Form 5695, line 11; and Schedule R, line 24; **or** Form 1040NR, lines 44 through 46; and Form 5695, line 11	20	4,344
21 Subtract line 20 from line 19. If zero or less, **stop.** You cannot claim the personal use part of the credit	21	313,446
22 **Personal use part of credit.** Enter the **smaller** of line 18 or line 21. Report the total of this amount and the amount (if any) from line 29 on Form 1040, line 53 (or Form 1040NR, line 49) and check box **c** on that line. If line 21 is smaller than line 18, see instructions	22	2,490

Part II **Qualified Electric Vehicle Credit**

Caution. This part only applies to qualified electric vehicle passive activity credits from prior years (allowed on Form 8582-CR or Form 8810).

23	Qualified electric vehicle passive activity credits allowed for 2009 (see instructions)			23	*
24	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 • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return			24	
25	Credits that reduce regular tax before the qualified electric vehicle credit:				
a	Foreign tax credit	25a			
b	Credits from Form 1040, lines 48 through 52 (or Form 1040NR, lines 45 through 48); Form 8859, line 11; line 22 of this form; Form 8910, line 21; Form 8936, line 14; and Schedule R, line 24	25b	3,252		
c	American Samoa economic development credit (Form 5735)	25c	0		
d	Add lines 25a through 25c			25d	3,311
26	Net regular tax. Subtract line 25d from line 24. If zero or less, stop here; **do not** file this form unless you are claiming the qualified plug-in electric vehicle credit in Part I			26	2,341
27	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.			27	819
28	Subtract line 27 from line 26. If zero or less, stop here; **do not** file this form unless you are claiming the qualified plug-in electric vehicle credit in Part I			28	2,331
29	**Qualified electric vehicle credit.** Enter the **smaller** of line 23 or line 28. Report the total of this amount and the amount (if any) from line 22 on Form 1040, line 53; Form 1040NR, line 49; Form 1120, Schedule J, line 5b; Form 1041, Schedule G, line 2b; or the appropriate line of your return. If line 28 is smaller than line 23, see instructions ▶			29	*

General Instructions

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

What's New

The American Recovery and Reinvestment Tax Act of 2009 added the qualified plug-in electric vehicle credit for qualified plug-in electric vehicles acquired (as defined on page 3) after February 17, 2009, and before January 1, 2012.

Purpose of Form

Use Form 8834 to claim the qualified plug-in electric vehicle credit and any qualified electric vehicle passive activity credits from prior years (allowed on Form 8582-CR, Passive Activity Credit Limitations (for individuals, trusts, and estates), or Form 8810, Corporate Passive Activity Loss and Credit Limitations (for corporations), for the current tax year).

The qualified plug-in electric vehicle credit attributable to depreciable property (vehicles used for business or investment purposes) is treated as a general business credit. Any credit not attributable to depreciable property is treated as a personal credit allowed against both the regular tax and the alternative minimum tax.

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

Qualified Plug-in Electric Vehicle Credit

Qualified Plug-in Electric Vehicle

This is a vehicle made by a manufacturer that is propelled to a significant extent by an electric motor that draws electricity from a battery that can be recharged from an external source of electricity and has a capacity of not less than:

- 2.5 kilowatt hours if the vehicle has 2 or 3 wheels, or
- 4 kilowatt hours if the vehicle has 4 wheels.

The vehicle must also be either:

- A low speed vehicle, or
- A vehicle with 2 or 3 wheels that, according to the manufacturer, has a loaded weight (GVWR) of less than 14,000 pounds.

A low speed vehicle is a vehicle that:

- Has 4 wheels,
- Can attain a speed of more than 20 but not more than 25 miles per hour after 1 mile on a paved level surface, and
- According to the manufacturer, has a loaded weight (GVWR) of less than 3,000 pounds.

Certification and other requirements. Generally, you can rely on the manufacturer's (or, in the case of a foreign manufacturer, its domestic distributor's) certification that a specific make, model, and model year vehicle qualifies for the credit.

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

Part II Qualified Electric Vehicle Credit

Caution. This part only applies to qualified electric vehicle passive activity credits from prior years (allowed on Form 8582-CR or Form 8810).

23	Qualified electric vehicle passive activity credits allowed for 2009 (see instructions)			**23**	*
24	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 • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return			**24**	
25	Credits that reduce regular tax before the qualified electric vehicle credit:				
a	Foreign tax credit	**25a**			
b	Credits from Form 1040, lines 48 through 52 (or Form 1040NR, lines 45 through 48); Form 8859, line 11; line 22 of this form; Form 8910, line 21; Form 8936, line 14; and Schedule R, line 24	**25b**	7,186		
c	American Samoa economic development credit (Form 5735) . .	**25c**	0		
d	Add lines 25a through 25c			**25d**	10,547
26	Net regular tax. Subtract line 25d from line 24. If zero or less, stop here; **do not** file this form unless you are claiming the qualified plug-in electric vehicle credit in Part I			**26**	295,702
27	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.			**27**	231,928
28	Subtract line 27 from line 26. If zero or less, stop here; **do not** file this form unless you are claiming the qualified plug-in electric vehicle credit in Part I			**28**	63,790
29	**Qualified electric vehicle credit.** Enter the **smaller** of line 23 or line 28. Report the total of this amount and the amount (if any) from line 22 on Form 1040, line 53; Form 1040NR, line 49; Form 1120, Schedule J, line 5b; Form 1041, Schedule G, line 2b; or the appropriate line of your return. If line 28 is smaller than line 23, see instructions . . . . ▶			**29**	*

General Instructions

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

What's New

The American Recovery and Reinvestment Tax Act of 2009 added the qualified plug-in electric vehicle credit for qualified plug-in electric vehicles acquired (as defined on page 3) after February 17, 2009, and before January 1, 2012.

Purpose of Form

Use Form 8834 to claim the qualified plug-in electric vehicle credit and any qualified electric vehicle passive activity credits from prior years (allowed on Form 8582-CR, Passive Activity Credit Limitations (for individuals, trusts, and estates), or Form 8810, Corporate Passive Activity Loss and Credit Limitations (for corporations), for the current tax year).

The qualified plug-in electric vehicle credit attributable to depreciable property (vehicles used for business or investment purposes) is treated as a general business credit. Any credit not attributable to depreciable property is treated as a personal credit allowed against both the regular tax and the alternative minimum tax.

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

Qualified Plug-in Electric Vehicle Credit

Qualified Plug-in Electric Vehicle

This is a vehicle made by a manufacturer that is propelled to a significant extent by an electric motor that draws electricity from a battery that can be recharged from an external source of electricity and has a capacity of not less than:

- 2.5 kilowatt hours if the vehicle has 2 or 3 wheels, or
- 4 kilowatt hours if the vehicle has 4 wheels.

The vehicle must also be either:

- A low speed vehicle, or
- A vehicle with 2 or 3 wheels that, according to the manufacturer, has a loaded weight (GVWR) of less than 14,000 pounds.

A low speed vehicle is a vehicle that:

- Has 4 wheels,
- Can attain a speed of more than 20 but not more than 25 miles per hour after 1 mile on a paved level surface, and
- According to the manufacturer, has a loaded weight (GVWR) of less than 3,000 pounds.

Certification and other requirements. Generally, you can rely on the manufacturer's (or, in the case of a foreign manufacturer, its domestic distributor's) certification that a specific make, model, and model year vehicle qualifies for the credit.

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

Form **8835**

Department of the Treasury
Internal Revenue Service

Renewable Electricity, Refined Coal, and Indian Coal Production Credit

▶ **Attach to your tax return.**

OMB No. 1545-1362
2009
Attachment
Sequence No. **95**

Name(s) shown on return

Total Forms Filed = 2,447

Identifying number

Part I Electricity Produced at Qualified Facilities Placed in Service Prior to October 23, 2004

1	Kilowatt-hours produced and sold (see instructions)	× 0.021	1	*
2	Phaseout adjustment (see instructions)	$ ×	2	0
3	Credit before reduction. Subtract line 2 from line 1		3	*
	Reduction for government grants, subsidized financing, and other credits:			
4	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions)		4	*
5	Total of additions to the capital account for the project for this and all prior tax years		5	*
6	Divide line 4 by line 5. Show as a decimal carried to at least 4 places		6	* .
7	Multiply line 3 by line 6		7	0
8	Subtract line 7 from line 3		8	*
9	Part I renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts		9	770
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1f		10	788
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)		11	
12	**Cooperatives, estates, and trusts.** Subtract line 11 from line 10. Report this amount on Form 3800, line 1f		12	

Part II Electricity and Refined Coal Produced at Qualified Facilities Placed in Service After October 22, 2004 (After October 2, 2008, for Electricity Produced From Marine and Hydrokinetic Renewables), and Indian Coal Produced at Facilities Placed in Service After August 8, 2005

	Electricity produced at qualified facilities using wind, closed-loop biomass, geothermal, and solar			
13	Kilowatt-hours produced and sold (see instructions)	× 0.021	13	*
	Electricity produced at qualified facilities from open-loop biomass, small irrigation power, landfill gas, trash, hydropower, and electricity produced from marine and hydrokinetic renewables			
14	Kilowatt-hours produced and sold (see instructions)	× 0.011	14	*
15	Add lines 13 and 14		15	19
16	Phaseout adjustment (see instructions)	$ ×	16	0
17	Subtract line 16 from line 15		17	19
	Refined coal produced at a qualified refined coal production facility			
18	Tons produced and sold (see instructions)	× $6.20	18	*
19	Phaseout adjustment (see instructions)	$ ×	19	0
20	Subtract line 19 from line 18		20	*
	Steel industry fuel produced at a qualified refined coal production facility			
21	Barrel-of-oil equivalents produced and sold (see instructions)	× $2.00	21	0
	Indian coal produced at a qualified Indian coal production facility			
22	Tons produced and sold (see instructions)	× $1.625	22	0
23	Credit before reduction. Add lines 17, 20, 21, and 22		23	22
	Reduction for government grants, subsidized financing, and other credits:			
24	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions)		24	0
25	Total of additions to the capital account for the project for this and all prior tax years		25	0
26	Divide line 24 by line 25. Show as a decimal carried to at least 4 places		26	0 .
27	Multiply line 23 by the smaller of 1/2 or line 26		27	0
28	Subtract line 27 from line 23		28	22
29	Part II renewable electricity, refined coal, and Indian coal production credit from partnerships, S corporations, cooperatives, estates, and trusts		29	1,226
30	Add lines 28 and 29. Partnerships and S corporations, report this amount on Schedule K; all others continue to line 31		30	1,248
31	Renewable electricity, refined coal, and Indian coal production credit included on line 30 from passive activities (see instructions)		31	536
32	Subtract line 31 from line 30		32	716

For Paperwork Reduction Act Notice, see instructions. Cat. No. 14954R Form **8835** (2009)

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

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **8835**

Department of the Treasury
Internal Revenue Service

Renewable Electricity, Refined Coal, and Indian Coal Production Credit

► **Attach to your tax return.**

OMB No. 1545-1362
2009
Attachment
Sequence No. 95

Name(s) shown on return

Total Forms Filed = 2,447

Identifying number

Part I Electricity Produced at Qualified Facilities Placed in Service Prior to October 23, 2004

1	Kilowatt-hours produced and sold (see instructions)	× 0.021	1	*
2	Phaseout adjustment (see instructions)	$ ×	2	0
3	Credit before reduction. Subtract line 2 from line 1		3	*
	Reduction for government grants, subsidized financing, and other credits:			
4	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions)		4	*
5	Total of additions to the capital account for the project for this and all prior tax years		5	*
6	Divide line 4 by line 5. Show as a decimal carried to at least 4 places		6	* .
7	Multiply line 3 by line 6		7	0
8	Subtract line 7 from line 3		8	*
9	Part I renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts		9	2,181
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1f		10	6,533
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)		11	
12	**Cooperatives, estates, and trusts.** Subtract line 11 from line 10. Report this amount on Form 3800, line 1f		12	

Part II Electricity and Refined Coal Produced at Qualified Facilities Placed in Service After October 22, 2004 (After October 2, 2008, for Electricity Produced From Marine and Hydrokinetic Renewables), and Indian Coal Produced at Facilities Placed in Service After August 8, 2005

	Electricity produced at qualified facilities using wind, closed-loop biomass, geothermal, and solar			
13	Kilowatt-hours produced and sold (see instructions)	× 0.021	13	*
	Electricity produced at qualified facilities from open-loop biomass, small irrigation power, landfill gas, trash, hydropower, and electricity produced from marine and hydrokinetic renewables			
14	Kilowatt-hours produced and sold (see instructions)	× 0.011	14	*
15	Add lines 13 and 14		15	623
16	Phaseout adjustment (see instructions)	$ ×	16	0
17	Subtract line 16 from line 15		17	623
	Refined coal produced at a qualified refined coal production facility			
18	Tons produced and sold (see instructions)	× $6.20	18	*
19	Phaseout adjustment (see instructions)	$ ×	19	0
20	Subtract line 19 from line 18		20	*
	Steel industry fuel produced at a qualified refined coal production facility			
21	Barrel-of-oil equivalents produced and sold (see instructions)	× $2.00	21	0
	Indian coal produced at a qualified Indian coal production facility			
22	Tons produced and sold (see instructions)	× $1.625	22	0
23	Credit before reduction. Add lines 17, 20, 21, and 22		23	660
	Reduction for government grants, subsidized financing, and other credits:			
24	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions)		24	0
25	Total of additions to the capital account for the project for this and all prior tax years		25	0
26	Divide line 24 by line 25. Show as a decimal carried to at least 4 places		26	0 .
27	Multiply line 23 by the smaller of 1/2 or line 26		27	0
28	Subtract line 27 from line 23		28	660
29	Part II renewable electricity, refined coal, and Indian coal production credit from partnerships, S corporations, cooperatives, estates, and trusts		29	21,184
30	Add lines 28 and 29. Partnerships and S corporations, report this amount on Schedule K; all others continue to line 31		30	21,843
31	Renewable electricity, refined coal, and Indian coal production credit included on line 30 from passive activities (see instructions)		31	2,505
32	Subtract line 31 from line 30		32	19,339

For Paperwork Reduction Act Notice, see instructions. Cat. No. 14954R Form **8835** (2009)

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

33	Renewable electricity, refined coal, and Indian coal production credit allowed for 2009 from a passive activity (see instructions)	**33**	325
34	Carryforward of renewable electricity, refined coal, and Indian coal production credit to 2009	**34**	613
35	Carryback of renewable electricity, refined coal, and Indian coal production credit from 2010 (see instructions)	**35**	
36	Add lines 32 through 35. Cooperatives, estates, and trusts, go to line 37; All others: For electricity or refined coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 29e; for Indian coal produced before 2010 or during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 29e; for all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f	**36**	1,526
37	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	**37**	
38	**Cooperatives, estates, and trusts.** Subtract line 37 from line 36. For electricity or refined coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 29e; for Indian coal produced before 2010 or during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 29e; for all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f	**38**	

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

Use Form 8835 to claim the renewable electricity, refined coal, and Indian coal production credit. The credit is allowed only for the sale of electricity, refined coal, or Indian coal produced in the United States or U.S. possessions from qualified energy resources at a qualified facility (see *Definitions* below).

Generally, if you are a taxpayer that is not a partnership or S corporation, and your only source of this credit is from a partnership, S corporation, estate, trust, or cooperative, you are not required to complete Part I of this form. Instead, you can report this credit directly on line 1f of Form 3800. The following exceptions apply.

- You are an estate or trust and the source credit can be allocated to beneficiaries. For more details, see the Instructions for Form 1041, Schedule K-1, box 13.
- You are a cooperative and the source credit can or must be allocated to patrons. For more details, see the Instructions for Form 1120-C, Schedule J, line 5c.

Election To Treat a Qualified Facility as Energy Property

Section 48(a)(5) provides an irrevocable election to treat qualified property (described in section 48(a)(5)(D)) that is part of a qualified investment credit facility (described in section 48(a)(5)(C)) as energy property eligible for the investment credit (reported on Form 3468, Investment Credit) in lieu of a production credit reportable on this form. This election applies to a facility placed in service after 12/31/08, and before 1/1/14, (before 1/1/13 for a wind facility). See Notice 2009-52 and Form 3468, for information on making the election. Notice 2009-52 is available at *www.irs.gov/irb/2009-25_IRB/ar09.html.*

Coordination with Department of Treasury Grants

If a grant is paid under the American Recovery and Reinvestment Act of 2009 (the Act), section 1603, for placing into service specified energy property (described in Act section 1603(d)), no production credit under section 45, or investment credit under section 48, is allowed for the property for the current tax year or any subsequent tax year. See section 48(d) for more information.

How To Figure the Credit

Generally, the credit for electricity, refined coal, and Indian coal produced from qualified energy resources at a qualified facility during the credit period (see *Definitions* below) is:

- 1.5 cents per kilowatt-hour (kWh) for the sale of electricity produced by the taxpayer;
- 1/2 of 1.5 cents for open-loop biomass, small irrigation, landfill gas, trash, hydropower, and marine and hydrokinetic renewable facilities;
- $4.375 per ton for the sale of refined coal produced, see section 45(e)(8)(A);
- $2 per barrel-of-oil equivalent for the sale of steel industry fuel, see section 45(e)(8)(A); or
- $1.50 per ton for the sale of Indian coal produced.

The credit for electricity produced is proportionately phased out over a 3-cent range when the reference price exceeds the 8-cent threshold price. The refined coal credit is proportionately phased out over an $8.75 range when the reference price of fuel used as feedstock exceeds 1.7 times the 2002 reference price. The 1.5-cent credit rate, the 8-cent threshold price, the $4.375 refined coal rate, the reference price of fuel used as a feedstock, the $2 steel industry fuel rate, and the $1.50 Indian coal rate are adjusted for inflation. The reference price and the inflation adjustment factor (IAF) for each calendar year are published during the year in the Federal Register. If the reference price is less than the threshold price (adjusted by the IAF), there is no reduction. For electricity produced, if the reference price is more than 3 cents over the adjusted threshold price, there is no credit; if the reference price is more than the threshold price, but not more than 3 cents over the adjusted threshold price, there is a phaseout adjustment on line 2 or line 16. For refined coal produced, if the reference price is more than $8.75 over the adjusted threshold price, there is no credit; if the reference price is more than the threshold price, but not more than $8.75 over the adjusted threshold price, there is a phaseout adjustment on line 19.

Note. For calendar year 2009, the effective credit rate for electricity, refined coal, and Indian coal produced and sold is, respectively, 2.1 cents per kWh, $6.20 per ton, and $1.625 per ton; there is no phaseout adjustment.

Example. If the reference price of electricity is 10.0¢ and the adjusted threshold price is 9.0¢, reduce the credit by 1/3 ((10.0¢ – 9.0¢) ÷ 3¢ = .3333). Enter the line 1 credit in the first entry space on line 2, .3333 in the second entry space, and multiply to figure the reduction.

Definitions

Resources means wind, closed-loop biomass, poultry waste, open-loop biomass, geothermal energy, solar energy, small irrigation power, municipal solid waste, hydropower production, marine and hydrokinetic renewables, refined coal, and Indian coal.

Closed-loop biomass is any organic material from a plant that is planted exclusively for use at a qualified facility to produce electricity.

Poultry waste is poultry manure and litter, including wood shavings, straw, rice hulls, and other bedding material for the disposition of manure.

Open-loop biomass is solid, nonhazardous, cellulosic waste material; lignin material; or agricultural livestock waste nutrients as defined in section 45(c)(3). See Notice 2008-60, 2008-30 I.R.B. 178, for rules related to open-loop biomass, including an expanded definition of a qualified facility and rules related to sales.

Geothermal energy is energy derived from a geothermal deposit as defined by section 613(e)(2).

Small irrigation power is power generated without any dam or impoundment of water. See section 45(c)(5).

Municipal solid waste is solid waste as defined under paragraph 27 of 42 U.S.C. 6903.

Refined coal is (1) a liquid, gaseous, or solid fuel produced from coal or high carbon

33	Renewable electricity, refined coal, and Indian coal production credit allowed for 2009 from a passive activity (see instructions)	33	11,415
34	Carryforward of renewable electricity, refined coal, and Indian coal production credit to 2009	34	6,956
35	Carryback of renewable electricity, refined coal, and Indian coal production credit from 2010 (see instructions)	35	
36	Add lines 32 through 35. Cooperatives, estates, and trusts, go to line 37; All others: For electricity or refined coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 29e; for Indian coal produced before 2010 or during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 29e; for all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f	36	37,710
37	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	37	
38	**Cooperatives, estates, and trusts.** Subtract line 37 from line 36. For electricity or refined coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 29e; for Indian coal produced before 2010 or during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 29e; for all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f	38	

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

Use Form 8835 to claim the renewable electricity, refined coal, and Indian coal production credit. The credit is allowed only for the sale of electricity, refined coal, or Indian coal produced in the United States or U.S. possessions from qualified energy resources at a qualified facility (see *Definitions* below).

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- You are an estate or trust and the source credit can be allocated to beneficiaries. For more details, see the Instructions for Form 1041, Schedule K-1, box 13.
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Election To Treat a Qualified Facility as Energy Property

Section 48(a)(5) provides an irrevocable election to treat qualified property (described in section 48(a)(5)(D)) that is part of a qualified investment credit facility (described in section 48(a)(5)(C)) as energy property eligible for the investment credit (reported on Form 3468, Investment Credit) in lieu of a production credit reportable on this form. This election applies to a facility placed in service after 12/31/08, and before 1/1/14, (before 1/1/13 for a wind facility). See Notice 2009-52 and Form 3468, for information on making the election. Notice 2009-52 is available at *www.irs.gov/irb/2009-25_IRB/ar09.html.*

Coordination with Department of Treasury Grants

If a grant is paid under the American Recovery and Reinvestment Act of 2009 (the Act), section 1603, for placing into service specified energy property (described in Act section 1603(d)), no production credit under section 45, or investment credit under section 48, is allowed for the property for the current tax year or any subsequent tax year. See section 48(d) for more information.

How To Figure the Credit

Generally, the credit for electricity, refined coal, and Indian coal produced from qualified energy resources at a qualified facility during the credit period (see *Definitions* below) is:

- 1.5 cents per kilowatt-hour (kWh) for the sale of electricity produced by the taxpayer;
- 1/2 of 1.5 cents for open-loop biomass, small irrigation, landfill gas, trash, hydropower, and marine and hydrokinetic renewable facilities;
- $4.375 per ton for the sale of refined coal produced, see section 45(e)(8)(A);
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Note. For calendar year 2009, the effective credit rate for electricity, refined coal, and Indian coal produced and sold is, respectively, 2.1 cents per kWh, $6.20 per ton, and $1.625 per ton; there is no phaseout adjustment.

Example. If the reference price of electricity is 10.0¢ and the adjusted threshold price is 9.0¢, reduce the credit by 1/3 ((10.0¢ − 9.0¢) ÷ 3¢ = .3333). Enter the line 1 credit in the first entry space on line 2, .3333 in the second entry space, and multiply to figure the reduction.

Definitions

Resources means wind, closed-loop biomass, poultry waste, open-loop biomass, geothermal energy, solar energy, small irrigation power, municipal solid waste, hydropower production, marine and hydrokinetic renewables, refined coal, and Indian coal.

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Municipal solid waste is solid waste as defined under paragraph 27 of 42 U.S.C. 6903.

Refined coal is (1) a liquid, gaseous, or solid fuel produced from coal or high carbon

Form **8839**

Department of the Treasury
Internal Revenue Service (99)

Qualified Adoption Expenses

▶ **Attach to Form 1040 or 1040NR.**
▶ **See separate instructions.**

OMB No. 1545-0074
2009
Attachment
Sequence No. **38**

Name(s) shown on return

Total Forms Filed = 93,060

Your social security number

Before you begin
✓ Figure the amounts of any of the following credits you are claiming: credit for the elderly or the disabled, nonbusiness energy property credit, qualified plug-in electric vehicle credit, alternative motor vehicle credit, and qualified plug-in electric drive motor vehicle credit.
✓ 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 and 3 of the instructions for details, including what to do if you need more space.

1	**(a)** Child's name First	Last	**(b)** Child's year of birth	Check if child was— **(c)** born **before 1992** and disabled	**(d)** a child with special needs	**(e)** a foreign child	**(f)** Child's identifying number
Child 1		0	90,399	0	33,167	20,177	90,549
Child 2		0	19,868	0	9,043	3,685	19,720

Caution. If the child was a foreign child, see **Special rules** in the instructions for line 1, column (e) on page 3, before you complete Part II or Part III. If you received **employer-provided adoption benefits,** complete Part III on the back next.

Part II Adoption Credit

			Child 1		**Child 2**			
2	Maximum adoption credit per child	2	$12,150	00	$12,150	00		
3	Did you file Form 8839 for a prior year for the same child? ☐ **No.** Enter -0-. ☐ **Yes.** See page 4 of the instructions for the amount to enter.	3						
4	Subtract line 3 from line 2	4						
5	**Qualified adoption expenses** (see page 4 of the instructions) **Caution.** Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2009.	5	49,077		8,443			
6	Enter the **smaller** of line 4 or line 5	6						
7	Add the amounts on line 6. If zero, skip lines 8 through 11 and enter -0- on line 12						7	46,053
8	Modified adjusted gross income (see page 5 of the instructions)				8			
9	Is line 8 more than $182,180? ☐ **No.** Skip lines 9 and 10, and enter -0- on line 11. ☐ **Yes.** Subtract $182,180 from line 8				9			
10	Divide line 9 by $40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000						10	× .
11	Multiply line 7 by line 10						11	
12	Subtract line 11 from line 7						12	41,957
13	Credit carryforward from prior years (line 23 of your **Credit Carryforward Worksheet** on page 5 of the **2008** Form 8839 instructions)						13	55,941
14	Add lines 12 and 13						14	90,934
15	Enter the amount from Form 1040, line 46, or Form 1040NR, line 43				15			
16	**1040 filers:** Enter the total of any amounts from Form 1040, lines 47 through 50; Form 5695, line 11; and line 12 of the Line 11 Worksheet in Pub. 972 (see page 5 of the instructions); Form 8396, line 11; Form 8834, line 22; Form 8910, line 21; Form 8936, line 14; and Schedule R, line 24. **1040NR filers:** Enter the total of any amounts from Form 1040NR, lines 44 through 46; Form 5695, line 11; and line 12 of the Line 11 Worksheet in Pub. 972 (see page 5 of the instructions); Form 8396, line 11; Form 8834, line 22; Form 8910, line 21; and Form 8936, line 14.				16			
17	Subtract line 16 from line 15						17	
18	**Adoption credit.** Enter the smaller of line 14 or line 17 here and include on Form 1040, line 52, 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 6 of the instructions)						18	80,676

Form **8839**

Department of the Treasury
Internal Revenue Service (99)

Qualified Adoption Expenses

▶ **Attach to Form 1040 or 1040NR.**
▶ **See separate instructions.**

OMB No. 1545-0074
2009
Attachment
Sequence No. **38**

Name(s) shown on return

Total Forms Filed = 93,060

Your social security number

Before you begin ✓ Figure the amounts of any of the following credits you are claiming: credit for the elderly or the disabled, nonbusiness energy property credit, qualified plug-in electric vehicle credit, alternative motor vehicle credit, and qualified plug-in electric drive motor vehicle credit.
✓ 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 and 3 of the instructions for details, including what to do if you need more space.

1	(a) Child's name First	Last	(b) Child's year of birth	Check if child was— (c) born **before 1992** and disabled	(d) a child with special needs	(e) a foreign child	(f) Child's identifying number
Child 1				☐	☐	☐	
Child 2				☐	☐	☐	

Caution. If the child was a foreign child, see **Special rules** in the instructions for line 1, column (e) on page 3, before you complete Part II or Part III. If you received **employer-provided adoption benefits,** complete Part III on the back next.

Part II Adoption Credit

			Child 1	Child 2		
2	Maximum adoption credit per child	2	$12,150 00	$12,150 00		
3	Did you file Form 8839 for a prior year for the same child? ☐ **No.** Enter -0-. ☐ **Yes.** See page 4 of the instructions for the amount to enter.	3				
4	Subtract line 3 from line 2	4				
5	**Qualified adoption expenses** (see page 4 of the instructions) **Caution.** Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2009.	5	935,560	80,815		
6	Enter the **smaller** of line 4 or line 5	6				
7	Add the amounts on line 6. If zero, skip lines 8 through 11 and enter -0- on line 12				7	448,751
8	Modified adjusted gross income (see page 5 of the instructions)			8		
9	Is line 8 more than $182,180? ☐ **No.** Skip lines 9 and 10, and enter -0- on line 11. ☐ **Yes.** Subtract $182,180 from line 8			9		
10	Divide line 9 by $40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000				10	X .
11	Multiply line 7 by line 10				11	
12	Subtract line 11 from line 7				12	382,684
13	Credit carryforward from prior years (line 23 of your **Credit Carryforward Worksheet** on page 5 of the **2008** Form 8839 instructions)				13	1,760,581
14	Add lines 12 and 13				14	2,143,265
15	Enter the amount from Form 1040, line 46, or Form 1040NR, line 43			15		
16	**1040 filers:** Enter the total of any amounts from Form 1040, lines 47 through 50; Form 5695, line 11; and line 12 of the Line 11 Worksheet in Pub. 972 (see page 5 of the instructions); Form 8396, line 11; Form 8834, line 22; Form 8910, line 21; Form 8936, line 14; and Schedule R, line 24. **1040NR filers:** Enter the total of any amounts from Form 1040NR, lines 44 through 46; Form 5695, line 11; and line 12 of the Line 11 Worksheet in Pub. 972 (see page 5 of the instructions); Form 8396, line 11; Form 8834, line 22; Form 8910, line 21; and Form 8936, line 14.			16		
17	Subtract line 16 from line 15				17	
18	**Adoption credit.** Enter the smaller of line 14 or line 17 here and include on Form 1040, line 52, 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 6 of the instructions)				18	278,451

For Paperwork Reduction Act Notice, see page 6 of the instructions. Cat. No. 22843L Form **8839** (2009)

Part III Employer-Provided Adoption Benefits

			Child 1		Child 2			
19	Maximum exclusion per child	19	$12,150	00	$12,150	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 2009. This amount should be shown in box 12 of your 2009 Form(s) W-2 with code **T**	22						
23	Add the amounts on line 22						23	*
24	Enter the **smaller** of line 21 or line 22. But if the child was a child with special needs and the adoption became final in 2009, enter the amount from line 21	24						
25	Add the amounts on line 24. If zero, skip lines 26 through 29, enter -0- on line 30, and go to line 31			25				
26	Modified adjusted gross income (from the worksheet on page 6 of the instructions)	26						
27	Is line 26 more than $182,180? ☐ **No.** Skip lines 27 and 28, and enter -0- on line 29. ☐ **Yes.** Subtract $182,180 from line 26	27						
28	Divide line 27 by $40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000			28	× .			
29	Multiply line 25 by line 28			29				
30	**Excluded benefits.** Subtract line 29 from line 25						30	*
31	**Taxable benefits.** Is line 30 more than line 23? ☐ **No.** Subtract line 30 from line 23. Also, include this amount, if more than zero, on line 7 of Form 1040 or line 8 of Form 1040NR. On the dotted line next to line 7 of Form 1040 or line 8 of Form 1040NR, enter "AB." ☐ **Yes.** Subtract line 23 from line 30. Enter the result as a negative number. Reduce the total you would enter on line 7 of Form 1040 or line 8 of Form 1040NR by the amount on Form 8839, line 31. Enter the result on line 7 of Form 1040 or line 8 of Form 1040NR. Enter "SNE" on the dotted line next to the entry line. . .						31	*

TIP

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 2008, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2008.
- The total adoption expenses you paid in 2009 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2009 or earlier.
- You adopted a child with special needs and the adoption became final in 2009.

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

Part III Employer-Provided Adoption Benefits

			Child 1	Child 2		
19	Maximum exclusion per child	19	$12,150 00	$12,150 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 2009. This amount should be shown in box 12 of your 2009 Form(s) W-2 with code **T**	22				
23	Add the amounts on line 22				23	*
24	Enter the **smaller** of line 21 or line 22. But if the child was a child with special needs and the adoption became final in 2009, enter the amount from line 21	24				
25	Add the amounts on line 24. If zero, skip lines 26 through 29, enter -0- on line 30, and go to line 31		25			
26	Modified adjusted gross income (from the worksheet on page 6 of the instructions)	26				
27	Is line 26 more than $182,180? ☐ **No.** Skip lines 27 and 28, and enter -0- on line 29. ☐ **Yes.** Subtract $182,180 from line 26	27				
28	Divide line 27 by $40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000		28	× .		
29	Multiply line 25 by line 28		29			
30	**Excluded benefits.** Subtract line 29 from line 25				30	*
31	**Taxable benefits.** Is line 30 more than line 23? ☐ **No.** Subtract line 30 from line 23. Also, include this amount, if more than zero, on line 7 of Form 1040 or line 8 of Form 1040NR. On the dotted line next to line 7 of Form 1040 or line 8 of Form 1040NR, enter “AB.” ☐ **Yes.** Subtract line 23 from line 30. Enter the result as a negative number. Reduce the total you would enter on line 7 of Form 1040 or line 8 of Form 1040NR by the amount on Form 8839, line 31. Enter the result on line 7 of Form 1040 or line 8 of Form 1040NR. Enter “SNE” on the dotted line next to the entry line. . .				31	*

TIP

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 2008, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2008.
- The total adoption expenses you paid in 2009 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2009 or earlier.
- You adopted a child with special needs and the adoption became final in 2009.

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8844**

Department of the Treasury
Internal Revenue Service

Empowerment Zone and Renewal Community Employment Credit

▶ **Attach to your tax return.**

OMB No. 1545-1444
2009
Attachment
Sequence No. **99**

Name(s) shown on return

Identifying number

Total Forms Filed = 38,014

1	Enter the total qualified wages paid or incurred during **calendar year 2009** only (see instructions)		
a	Qualified empowerment zone wages . . . . $ ______________ X 20% (.20)	**1a**	1,422
b	Qualified renewal community wages . . . . $ ______________ X 15% (.15)	**1b**	771
2	Add lines 1a and 1b. See instructions for the adjustment you must make to salaries and wages . . .	**2**	
3	Empowerment zone and renewal community employment credit from partnerships, S corporations, cooperatives, estates, and trusts	**3**	
4	Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 5	**4**	
5	Empowerment zone and renewal community employment credit included on line 4 from passive activities (see instructions)	**5**	
6	Subtract line 5 from line 4	**6**	
7	Passive activity credit allowed for 2009 (see instructions)	**7**	3,892
8	Carryforward of empowerment zone and renewal community employment credit to 2009	**8**	7,441
9	Carryback of empowerment zone and renewal community employment credit from 2010 (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	**10**	37,990
11	Amount allocated to the patrons of the cooperative or the beneficiaries of the estate or trust (see instructions)	**11**	
12	**Cooperatives, estates, and trusts.** Subtract line 11 from line 10. Report this amount on Form 3800, line 24	**12**	

For Paperwork Reduction Act Notice, see instructions. Cat. No. 16145S Form **8844** (2009)

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **8844**

Department of the Treasury
Internal Revenue Service

Empowerment Zone and Renewal Community Employment Credit

► **Attach to your tax return.**

OMB No. 1545-1444

2009

Attachment
Sequence No. **99**

Name(s) shown on return | **Identifying number**

Total Forms Filed = 38,014

1	Enter the total qualified wages paid or incurred during **calendar year 2009** only (see instructions)		
a	Qualified empowerment zone wages . . . . $ ________ X 20% (.20)	**1a**	6,178
b	Qualified renewal community wages . . . . $ ________ X 15% (.15)	**1b**	4,268
2	Add lines 1a and 1b. See instructions for the adjustment you must make to salaries and wages . . .	**2**	
3	Empowerment zone and renewal community employment credit from partnerships, S corporations, cooperatives, estates, and trusts	**3**	
4	Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 5	**4**	
5	Empowerment zone and renewal community employment credit included on line 4 from passive activities (see instructions)	**5**	
6	Subtract line 5 from line 4	**6**	
7	Passive activity credit allowed for 2009 (see instructions)	**7**	8,763
8	Carryforward of empowerment zone and renewal community employment credit to 2009	**8**	79,114
9	Carryback of empowerment zone and renewal community employment credit from 2010 (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	**10**	221,822
11	Amount allocated to the patrons of the cooperative or the beneficiaries of the estate or trust (see instructions)	**11**	
12	**Cooperatives, estates, and trusts.** Subtract line 11 from line 10. Report this amount on Form 3800, line 24	**12**	

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8846**

Department of the Treasury
Internal Revenue Service

Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips

▶ **Attach to your tax return.**

OMB No. 1545-1414
2009
Attachment
Sequence No. **98**

Name(s) shown on return

Total Forms Filed = 94,255

Identifying number

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	5,977
2	Tips not subject to the credit provisions (see instructions)	2	1,513
3	Creditable tips. Subtract line 2 from line 1	3	5,977
4	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded $106,800, see instructions and check here . . . . * ▶ ☐	4	5,972
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5	85,341
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 7	6	90,760
7	Credit for employer social security and Medicare taxes paid on certain employee tips included on line 6 from passive activities (see instructions)	7	31,170
8	Subtract line 7 from line 6	8	61,962
9	Credit for employer social security and Medicare taxes paid on certain employee tips allowed for 2009 from passive activities (see instructions)	9	14,742
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	12,564
11	Carryback of the credit for employer social security and Medicare taxes paid on certain employee tips from 2010 (see instructions)	11	
12	Add lines 8 through 11. Report this amount on Form 3800, line 29f	12	77,111

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 2009. 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 2009 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.

For Paperwork Reduction Act Notice, see back of form. Cat. No. 16148Z Form **8846** (2009)

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

Form **8846**

Department of the Treasury
Internal Revenue Service

Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips

▶ Attach to your tax return.

OMB No. 1545-1414

2009

Attachment
Sequence No. **98**

Name(s) shown on return

Total Forms Filed = 94,255

Identifying number

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**	402,863	
2	Tips not subject to the credit provisions (see instructions)	**2**	47,194	
3	Creditable tips. Subtract line 2 from line 1	**3**	355,669	
4	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded $106,800, see instructions and check here ▶ ☐	**4**	26,454	
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	**5**	471,391	
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 7	**6**	497,844	
7	Credit for employer social security and Medicare taxes paid on certain employee tips included on line 6 from passive activities (see instructions)	**7**	60,310	
8	Subtract line 7 from line 6	**8**	437,534	
9	Credit for employer social security and Medicare taxes paid on certain employee tips allowed for 2009 from passive activities (see instructions)	**9**	33,964	
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**	182,345	
11	Carryback of the credit for employer social security and Medicare taxes paid on certain employee tips from 2010 (see instructions)	**11**		
12	Add lines 8 through 11. Report this amount on Form 3800, line 29f	**12**	653,842	

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 2009. 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 2009 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.

For Paperwork Reduction Act Notice, see back of form. Cat. No. 16148Z Form **8846** (2009)

Form **8853**

Department of the Treasury
Internal Revenue Service (99)

Archer MSAs and Long-Term Care Insurance Contracts

▶ Attach to Form 1040 or Form 1040NR. ▶ See separate instructions.

OMB No. 1545-0074
2009
Attachment
Sequence No. 39

Name(s) shown on return
Total Forms Filed = 110,843

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

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

Part I Archer MSA Contributions and Deductions. See page 2 of the instructions before completing this part. If you are filing jointly and both you and your spouse have high deductible health plans with self-only coverage, complete a separate Part I for each spouse.

1	Total employer contributions to your Archer MSA(s) for 2009	1	
2	Archer MSA contributions you made for 2009, including those made from January 1, 2010, through April 15, 2010, that were for 2009. Do not include rollovers (see page 2 of the instructions)	2	14,320
3	Limitation from the worksheet on page 3 of the instructions	3	9,984
4	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.)	4	12,674
5	**Archer MSA deduction.** Enter the **smallest** of line 2, 3, or 4 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	5	8,464

Caution: *If line 2 is more than line 5, you may have to pay an additional tax (see page 3 of the instructions).*

Part II Archer MSA Distributions

6a	Total distributions you and your spouse received in 2009 from all Archer MSAs (see page 4 of the instructions)	6a	24,314
b	Distributions included on line 6a that you rolled over to another Archer MSA or a health savings account. Also include any excess contributions (and the earnings on those excess contributions) included on line 6a that were withdrawn by the due date of your return (see page 4 of the instructions)	6b	*
c	Subtract line 6b from line 6a	6c	23,731
7	Unreimbursed qualified medical expenses (see page 4 of the instructions)	7	22,848
8	**Taxable Archer MSA distributions.** Subtract line 7 from line 6c. 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	8	2,544
9a	If any of the distributions included on line 8 meet any of the **Exceptions to the Additional 15% Tax** (see page 4 of the instructions), check here . . . . * ▶ ☐		
b	**Additional 15% tax** (see page 4 of the instructions). Enter 15% (.15) of the distributions included on line 8 that are subject to the additional 15% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 57. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 57, enter “MSA” and the amount	9b	2,543

Section B. Medicare Advantage MSA Distributions. If you are filing jointly and both you and your spouse received distributions in 2009 from a Medicare Advantage MSA, complete a separate Section B for each spouse (see page 4 of the instructions).

10	Total distributions you received in 2009 from all Medicare Advantage MSAs (see page 5 of the instructions)	10	*
11	Unreimbursed qualified medical expenses (see page 5 of the instructions)	11	*
12	**Taxable Medicare Advantage MSA distributions.** Subtract line 11 from line 10. 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	12	*
13a	If any of the distributions included on line 12 meet any of the **Exceptions to the Additional 50% Tax** (see page 5 of the instructions), check here . . . . 0 ▶ ☐		
b	**Additional 50% tax** (see page 5 of the instructions). Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 57. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 57, enter “Med MSA” and the amount	13b	*

For Paperwork Reduction Act Notice, see page 8 of the instructions. Cat. No. 24091H Form **8853** (2009)

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

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **8853**

Department of the Treasury
Internal Revenue Service (99)

Archer MSAs and Long-Term Care Insurance Contracts

▶ **Attach to Form 1040 or Form 1040NR.** ▶ **See separate instructions.**

OMB No. 1545-0074

2009

Attachment Sequence No. **39**

Name(s) shown on return

Total Forms Filed = 110,843

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

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

Part I Archer MSA Contributions and Deductions. See page 2 of the instructions before completing this part. If you are filing jointly and both you and your spouse have high deductible health plans with self-only coverage, complete a separate Part I for each spouse.

1	Total employer contributions to your Archer MSA(s) for 2009 1		
2	Archer MSA contributions you made for 2009, including those made from January 1, 2010, through April 15, 2010, that were for 2009. Do not include rollovers (see page 2 of the instructions)	2	22,730
3	Limitation from the worksheet on page 3 of the instructions	3	27,633
4	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.)	4	785,646
5	**Archer MSA deduction.** Enter the **smallest** of line 2, 3, or 4 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	5	13,056

Caution: *If line 2 is more than line 5, you may have to pay an additional tax (see page 3 of the instructions).*

Part II Archer MSA Distributions

6a	Total distributions you and your spouse received in 2009 from all Archer MSAs (see page 4 of the instructions)	6a	93,560
b	Distributions included on line 6a that you rolled over to another Archer MSA or a health savings account. Also include any excess contributions (and the earnings on those excess contributions) included on line 6a that were withdrawn by the due date of your return (see page 4 of the instructions)	6b	*
c	Subtract line 6b from line 6a	6c	90,611
7	Unreimbursed qualified medical expenses (see page 4 of the instructions)	7	92,260
8	**Taxable Archer MSA distributions.** Subtract line 7 from line 6c. 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	8	5,681
9a	If any of the distributions included on line 8 meet any of the **Exceptions to the Additional 15% Tax** (see page 4 of the instructions), check here ▶ ☐		
b	**Additional 15% tax** (see page 4 of the instructions). Enter 15% (.15) of the distributions included on line 8 that are subject to the additional 15% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 57. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 57, enter "MSA" and the amount	9b	851

Section B. Medicare Advantage MSA Distributions. If you are filing jointly and both you and your spouse received distributions in 2009 from a Medicare Advantage MSA, complete a separate Section B for each spouse (see page 4 of the instructions).

10	Total distributions you received in 2009 from all Medicare Advantage MSAs (see page 5 of the instructions)	10	*
11	Unreimbursed qualified medical expenses (see page 5 of the instructions)	11	*
12	**Taxable Medicare Advantage MSA distributions.** Subtract line 11 from line 10. 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	12	*
13a	If any of the distributions included on line 12 meet any of the **Exceptions to the Additional 50% Tax** (see page 5 of the instructions), check here ▶ ☐		
b	**Additional 50% tax** (see page 5 of the instructions). Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 57. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 57, enter "Med MSA" and the amount	13b	*

For Paperwork Reduction Act Notice, see page 8 of the instructions. Cat. No. 24091H Form **8853** (2009)

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

Name of policyholder (as shown on Form 1040)

Social security number of policyholder ▶

Section C. Long-Term Care (LTC) Insurance Contracts. See **Filing Requirements for Section C** on page 6 of the instructions before completing this section.

If more than one Section C is attached, check here . . . . ▶ ☐

14a Name of insured ▶ ____________ **b** Social security number of insured ▶ ____________

15 In 2009, did anyone other than you receive payments on a per diem or other periodic basis under a qualified LTC insurance contract covering the insured or receive accelerated death benefits under a life insurance policy covering the insured? . . . . * . . . ☐ **Yes** ☐ **No**

16 Was the insured a terminally ill individual? . . . . * . . . ☐ **Yes** ☐ **No**

Note: *If "Yes" and the **only** payments you received in 2009 were accelerated death benefits that were paid to you because the insured was terminally ill, skip lines 17 through 25 and enter -0- on line 26.*

17	Gross LTC payments received on a per diem or other periodic basis. Enter the total of the amounts from box 1 of all Forms 1099-LTC you received with respect to the insured on which the "Per diem" box in box 3 is checked			**17**	45,696
	Caution: ***Do not** use lines 18 through 26 to figure the taxable amount of benefits paid under an LTC insurance contract that is not a **qualified** LTC insurance contract. Instead, if the benefits are not excludable from your income (for example, if the benefits are not paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Form 1040, line 21.*				
18	Enter the part of the amount on line 17 that is from **qualified** LTC insurance contracts			**18**	38,329
19	Accelerated death benefits received on a per diem or other periodic basis. Do not include any amounts you received because the insured was terminally ill (see page 7 of the instructions) . .			**19**	*
20	Add lines 18 and 19			**20**	39,478
	Note: *If you checked "Yes" on line 15 above, see **Multiple Payees** on page 7 of the instructions before completing lines 21 through 25.*				
21	Multiply $280 by the number of days in the LTC period	**21**	48,806		
22	Costs incurred for qualified LTC services provided for the insured during the LTC period (see page 7 of the instructions)	**22**	52,251		
23	Enter the **larger** of line 21 or line 22	**23**	64,904		
24	Reimbursements for qualified LTC services provided for the insured during the LTC period	**24**	31,789		
	Caution: *If you received any reimbursements from LTC contracts issued before August 1, 1996, see page 7 of the instructions.*				
25	Per diem limitation. Subtract line 24 from line 23			**25**	61,650
26	**Taxable payments.** Subtract line 25 from line 20. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "LTC" and the amount			**26**	*

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

Name of policyholder (as shown on Form 1040)

Social security number of policyholder ▶

Section C. Long-Term Care (LTC) Insurance Contracts. See **Filing Requirements for Section C** on page 6 of the instructions before completing this section.

If more than one Section C is attached, check here . . . . ▶ ☐

14a Name of insured ▶ ____________ **b** Social security number of insured ▶ ____________

15 In 2009, did anyone other than you receive payments on a per diem or other periodic basis under a qualified LTC insurance contract covering the insured or receive accelerated death benefits under a life insurance policy covering the insured? . . . . ☐ **Yes** ☐ **No**

16 Was the insured a terminally ill individual? . . . . ☐ **Yes** ☐ **No**

Note: *If "Yes" and the **only** payments you received in 2009 were accelerated death benefits that were paid to you because the insured was terminally ill, skip lines 17 through 25 and enter -0- on line 26.*

17	Gross LTC payments received on a per diem or other periodic basis. Enter the total of the amounts from box 1 of all Forms 1099-LTC you received with respect to the insured on which the "Per diem" box in box 3 is checked			**17**	1,094,000
	Caution: ***Do not*** *use lines 18 through 26 to figure the taxable amount of benefits paid under an LTC insurance contract that is not a **qualified** LTC insurance contract. Instead, if the benefits are not excludable from your income (for example, if the benefits are not paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Form 1040, line 21.*				
18	Enter the part of the amount on line 17 that is from **qualified** LTC insurance contracts			**18**	1,049,357
19	Accelerated death benefits received on a per diem or other periodic basis. Do not include any amounts you received because the insured was terminally ill (see page 7 of the instructions)			**19**	*
20	Add lines 18 and 19			**20**	1,080,178
	Note: *If you checked "Yes" on line 15 above, see **Multiple Payees** on page 7 of the instructions before completing lines 21 through 25.*				
21	Multiply $280 by the number of days in the LTC period	**21**	4,018,759		
22	Costs incurred for qualified LTC services provided for the insured during the LTC period (see page 7 of the instructions)	**22**	1,992,461		
23	Enter the **larger** of line 21 or line 22	**23**	4,567,837		
24	Reimbursements for qualified LTC services provided for the insured during the LTC period	**24**	865,588		
	Caution: *If you received any reimbursements from LTC contracts issued before August 1, 1996, see page 7 of the instructions.*				
25	Per diem limitation. Subtract line 24 from line 23			**25**	3,762,485
26	**Taxable payments.** Subtract line 25 from line 20. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "LTC" and the amount			**26**	*

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

Form **8863**

Department of the Treasury
Internal Revenue Service (99)

Education Credits (American Opportunity, Hope, and Lifetime Learning Credits)

▶ **See separate Instructions to find out if you are eligible to take the credits.**
▶ **Attach to Form 1040 or Form 1040A.**

OMB No. 1545-0074
2009
Attachment
Sequence No. **50**

Name(s) shown on return

Total Forms Filed = 12,367,296

Your social security number

Caution: *You **cannot** take both an education credit and the tuition and fees deduction (see Form 8917) for the **same student** for the same year.*

Part I American Opportunity Credit

Use Part II if you are claiming the Hope credit for a student attending school in a Midwestern disaster area. If you use Part II, you cannot use Part I for any student.
Caution: *You **cannot** take the American opportunity credit for more than **4** tax years for the **same student.***

1	**(a)** Student's name (as shown on page 1 of your tax return) First name Last name	**(b)** Student's social security number (as shown on page 1 of your tax return)	**(c)** Qualified expenses (see instructions). **Do not** enter more than $4,000 for each student.	**(d)** Subtract $2,000 from the amount in column (c). If zero or less, enter -0-.	**(e)** Multiply the amount in column (d) by 25% (.25)	**(f)** If column (d) is zero, enter the amount from column (c). Otherwise, add $2,000 to the amount in column (e).
	Student # 1 Student # 2	8,990,576 801,523	8,990,576 801,523			8,990,576 801,523
	Student # 3 Student # 4	53,482 *	53,482 *			53,482 *

2 **Tentative American opportunity credit.** Add the amounts on line 1, column (f). Skip Part II if line 2 is more than zero. If you are taking the lifetime learning credit for a different student, go to Part III; otherwise, go to Part IV . . . ▶ **2** 8,990,576

Part II Hope Credit

Use this part if you are claiming the Hope credit for a student attending school in a Midwestern disaster area and elect to waive the computation method in Part I for all students.
Caution: *You **cannot** take the Hope credit for more than **2** tax years for the **same student.***

3	**(a)** Student's name (as shown on page 1 of your tax return) First name Last name	**(b)** Student's social security number (as shown on page 1 of your tax return)	**(c)** Qualified expenses (see instructions). **Do not** enter more than $2,400* for each student.	**(d)** Enter the **smaller** of the amount in column (c) or $1,200**	**(e)** Add column (c) and column (d)	**(f)** Enter one-half of the amount in column (e)
	Student # 1 Student # 2	211,461 9,598	211,461 9,598			211,461 9,598
	Student # 3 Student # 4	* 0	* 0			* 0

*For each student who attended an eligible educational institution in a Midwestern disaster area, **do not** enter more than $4,800.
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.

4 **Tentative Hope credit.** Add the amounts on line 3, column (f). If you are taking the lifetime learning credit for a different student, go to Part III; otherwise, go to Part V . . . ▶ **4** 211,461

Part III Lifetime Learning Credit. Caution: *You **cannot** take the American opportunity credit or the Hope credit and the lifetime learning credit for the **same student** in the same year.*

5	**(a)** Student's name (as shown on page 1 of your tax return) First name	Last name	**(b)** Student's social security number (as shown on page 1 of your tax return)	**(c)** Qualified expenses (see instructions)	
	Student # 1	Student # 2	3,346,811 111,678	3,346,811	*
	Student # 3	Student # 4	* 0	111,678	0

6	Add the amounts on line 5, column (c), and enter the total . . .	**6**	3,346,811
7a	Enter the **smaller** of line 6 or $10,000 . . .	**7a**	3,346,811
b	For students who attended an eligible educational institution in a Midwestern disaster area, enter the **smaller** of $10,000 or their qualified expenses included on line 6 (see special rules on page 3 of the instructions) .	**7b**	167,969
c	Subtract line 7b from line 7a . . .	**7c**	3,170,727
8a	Multiply line 7b by 40% (.40) . . .	**8a**	167,969
b	Multiply line 7c by 20% (.20) . . .	**8b**	3,170,727
c	**Tentative lifetime learning credit.** Add lines 8a and 8b. If you have an entry on line 2, go to Part IV; otherwise go to Part V	**8c**	3,346,811

For Paperwork Reduction Act Notice, see page 5 of separate instructions. Cat. No. 25379M Form **8863** (2009)

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

Form **8863**

Department of the Treasury
Internal Revenue Service (99)

Education Credits (American Opportunity, Hope, and Lifetime Learning Credits)

▶ **See separate Instructions to find out if you are eligible to take the credits.**

▶ **Attach to Form 1040 or Form 1040A.**

OMB No. 1545-0074

2009

Attachment
Sequence No. **50**

Name(s) shown on return

Total Forms Filed = 12,367,296

Your social security number

Caution: *You* ***cannot*** *take both an education credit and the tuition and fees deduction (see Form 8917) for the* ***same student*** *for the same year.*

Part I American Opportunity Credit

Use Part II if you are claiming the Hope credit for a student attending school in a Midwestern disaster area. If you use Part II, you cannot use Part I for any student.

Caution: *You* ***cannot*** *take the American opportunity credit for more than* ***4*** *tax years for the* ***same student.***

1	**(a)** Student's name (as shown on page 1 of your tax return) First name Last name	**(b)** Student's social security number (as shown on page 1 of your tax return)	**(c)** Qualified expenses (see instructions). **Do not** enter more than $4,000 for each student.	**(d)** Subtract $2,000 from the amount in column (c). If zero or less, enter -0-.	**(e)** Multiply the amount in column (d) by 25% (.25)	**(f)** If column (d) is zero, enter the amount from column (c). Otherwise, add $2,000 to the amount in column (e).
	Student # 1		25,603,328			17,871,115
	Student # 2		2,376,365			1,636,259
	Student # 3		140,803			101,058
	Student # 4		*			*

2 Tentative American opportunity credit. Add the amounts on line 1, column (f). Skip Part II if line 2 is more than zero. If you are taking the lifetime learning credit for a different student, go to Part III; otherwise, go to Part IV . . . ▶ **2** 19,611,743

Part II Hope Credit

Use this part if you are claiming the Hope credit for a student attending school in a Midwestern disaster area and elect to waive the computation method in Part I for all students.

Caution: *You* ***cannot*** *take the Hope credit for more than* ***2*** *tax years for the* ***same student.***

3	**(a)** Student's name (as shown on page 1 of your tax return) First name Last name	**(b)** Student's social security number (as shown on page 1 of your tax return)	**(c)** Qualified expenses (see instructions). **Do not** enter more than $2,400* for each student.	**(d)** Enter the **smaller** of the amount in column (c) or $1,200**	**(e)** Add column (c) and column (d)	**(f)** Enter one-half of the amount in column (e)
	Student # 1		471,554			374,592
	Student # 2		11,334			9,377
	Student # 3		*			*
	Student # 4		0			0

*For each student who attended an eligible educational institution in a Midwestern disaster area, **do not** enter more than $4,800.

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.

4 Tentative Hope credit. Add the amounts on line 3, column (f). If you are taking the lifetime learning credit for a different student, go to Part III; otherwise, go to Part V . . . ▶ **4** 383,990

Part III Lifetime Learning Credit. Caution: *You* ***cannot*** *take the American opportunity credit or the Hope credit and the lifetime learning credit for the* ***same student*** *in the same year.*

5	**(a)** Student's name (as shown on page 1 of your tax return) First name	 Last name	**(b)** Student's social security number (as shown on page 1 of your tax return)	**(c)** Qualified expenses (see instructions)	
	Student # 1	Student # 2		16,708,601	*
	Student # 3	Student # 4		268,965	0

6	Add the amounts on line 5, column (c), and enter the total . . .	6	16,980,038
7a	Enter the **smaller** of line 6 or $10,000 . . .	7a	13,012,145
b	For students who attended an eligible educational institution in a Midwestern disaster area, enter the **smaller** of $10,000 or their qualified expenses included on line 6 (see special rules on page 3 of the instructions) .	7b	903,450
c	Subtract line 7b from line 7a . . .	7c	12,055,734
8a	Multiply line 7b by 40% (.40) . . .	8a	361,385
b	Multiply line 7c by 20% (.20) . . .	8b	2,411,150
c	**Tentative lifetime learning credit.** Add lines 8a and 8b. If you have an entry on line 2, go to Part IV; otherwise go to Part V	8c	2,783,126

For Paperwork Reduction Act Notice, see page 5 of separate instructions. Cat. No. 25379M Form **8863** (2009)

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

Part IV Refundable American Opportunity Credit

9	Enter the amount from line 2			9	
10	Enter: $180,000 if married filing jointly; $90,000 if single, head of household, or qualifying widow(er)	10	10,594,441		
11	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22	11	10,541,152		
12	Subtract line 11 from line 10. If zero or less, **stop**; you cannot take any education credit	12	10,584,616		
13	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	13	10,571,693		
14	If line 12 is: • Equal to or more than line 13, enter 1.000 on line 14 • Less than line 13, divide line 12 by line 13. Enter the result as a decimal (rounded to at least three places)			14	10,584,616
15	Multiply line 9 by line 14. **Caution:** If you were under age 24 at the end of the year **and** meet the conditions on page 5 of the instructions, you **cannot** take the refundable American opportunity credit. Skip line 16, enter the amount from line 15 on line 17, and check this box 157,701 ▶ ☐			15	8,980,751
16	**Refundable American opportunity credit.** Multiply line 15 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 43. Then go to line 17 below			16	8,836,029

Part V Nonrefundable Education Credits

17	Subtract line 16 from line 15			17	8,980,751
18	Add line 4 and line 8c. If you have no entry on these lines, skip lines 19 through 24, and enter the amount from line 17 on line 25			18	3,547,009
19	Enter: $120,000 if married filing jointly; $60,000 if single, head of household, or qualifying widow(er)	19	3,550,148		
20	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22	20	7,855,326		
21	Subtract line 20 from line 19. If zero or less, skip lines 22 and 23, and enter zero on line 24	21	3,525,862		
22	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	22	3,525,862		
23	If line 21 is: • Equal to or more than line 22, enter the amount from line 18 on line 24 and go to line 25 • Less than line 22, divide line 21 by line 22. Enter the result as a decimal (rounded to at least three places)			23	3,525,862
24	Multiply line 18 by line 23 ▶			24	3,519,330
25	Add line 17 and line 24. If zero, **stop;** you **cannot** take any nonrefundable education credit			25	12,231,044
26	Enter the amount from Form 1040, line 46, or Form 1040A, line 28			26	10,702,000
27	Enter the total, if any, of your credits from: • Form 1040, lines 47, 48, and the amount from Schedule R entered on line 53 • Form 1040A, lines 29 and 30			27	1,164,934
28	Subtract line 27 from line 26. If zero or less, **stop**; you **cannot** take any nonrefundable education credit			28	10,628,655
29	**Nonrefundable education credits.** Enter the **smaller** of line 25 or line 28 here and on Form 1040, line 49, or Form 1040A, line 31			29	10,598,706

*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter.

Form 8863 (2009) Page **2**

Part IV Refundable American Opportunity Credit

9	Enter the amount from line 2			**9**	
10	Enter: $180,000 if married filing jointly; $90,000 if single, head of household, or qualifying widow(er)	**10**	1,391,724,639		
11	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22	**11**	526,410,417		
12	Subtract line 11 from line 10. If zero or less, **stop**; you cannot take any education credit	**12**	866,437,290		
13	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	**13**	154,264,250		
14	If line 12 is: • Equal to or more than line 13, enter 1.000 on line 14 • Less than line 13, divide line 12 by line 13. Enter the result as a decimal (rounded to at least three places)			**14**	10,47.5,433
15	Multiply line 9 by line 14. **Caution:** If you were under age 24 at the end of the year **and** meet the conditions on page 5 of the instructions, you **cannot** take the refundable American opportunity credit. Skip line 16, enter the amount from line 15 on line 17, and check this box ▶ ☐			**15**	19,308,114
16	**Refundable American opportunity credit.** Multiply line 15 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 43. Then go to line 17 below			**16**	7,612,351

Part V Nonrefundable Education Credits

17	Subtract line 16 from line 15			**17**	11,695,764
18	Add line 4 and line 8c. If you have no entry on these lines, skip lines 19 through 24, and enter the amount from line 17 on line 25			**18**	3,167,117
19	Enter: $120,000 if married filing jointly; $60,000 if single, head of household, or qualifying widow(er)	**19**	318,567,299		
20	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22	**20**	325,324,133		
21	Subtract line 20 from line 19. If zero or less, skip lines 22 and 23, and enter zero on line 24	**21**	145,058,415		
22	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	**22**	52,725,295		
23	If line 21 is: • Equal to or more than line 22, enter the amount from line 18 on line 24 and go to line 25 • Less than line 22, divide line 21 by line 22. Enter the result as a decimal (rounded to at least three places)			**23**	34,57.6,028
24	Multiply line 18 by line 23 ▶			**24**	3,062,018
25	Add line 17 and line 24. If zero, **stop;** you **cannot** take any nonrefundable education credit			**25**	14,657,176
26	Enter the amount from Form 1040, line 46, or Form 1040A, line 28			**26**	53,151,463
27	Enter the total, if any, of your credits from: • Form 1040, lines 47, 48, and the amount from Schedule R entered on line 53 • Form 1040A, lines 29 and 30			**27**	505,330
28	Subtract line 27 from line 26. If zero or less, **stop**; you **cannot** take any nonrefundable education credit			**28**	52,646,133
29	**Nonrefundable education credits.** Enter the **smaller** of line 25 or line 28 here and on Form 1040, line 49, or Form 1040A, line 31			**29**	10,836,636

*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter.

Form **8863** (2009)

Form **8864**

Department of the Treasury
Internal Revenue Service

Biodiesel and Renewable Diesel Fuels Credit

► **Attach to your tax return.**

OMB No. 1545-1924

2009

Attachment
Sequence No. **141**

Name(s) shown on return

Total Forms Filed = 5,610

Identifying number

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

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

	Type of Fuel		**(a)** Number of Gallons Sold or Used	**(b)** Rate	**(c)** Column (a) x Column (b)
1	Biodiesel (other than agri-biodiesel)	**1**			*
2	Agri-biodiesel	**2**			*
3	Renewable diesel	**3**			0
4	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	**4**			0
5	Agri-biodiesel included in a biodiesel mixture	**5**			*
6	Renewable diesel included in a renewable diesel mixture . .	**6**			0
7	Qualified agri-biodiesel production produced after 2008 . .	**7**			*
8	Add lines 1 through 7. Include this amount in your income for 2009 (see instructions)			**8**	1,000
9	Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)			**9**	4,610
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1l			**10**	5,610
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)			**11**	
12	Cooperatives, estates, and trusts. Subtract line 11 from line 10. Report this amount on Form 3800, line 1l			**12**	

General Instructions

Section references are to the Internal Revenue Code.

What's New

- The biodiesel and renewable diesel fuels credit has expired for fuel sold or used after 2009. Do not include fuels sold or used after 2009 on this form unless the credit is later extended. If it is extended, the change will be highlighted under *What's Hot in forms and publications* at *www.irs.gov/formspubs.*
- Biodiesel produced, sold, or used after September 30, 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 6, you generally must attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller, to Form 8864. To claim a credit on lines 3 or 6, the certificate must indicate at all appropriate locations that the fuel to which it relates is renewable diesel and state that the fuel meets the requirements discussed under *Renewable Diesel* on page 2. However, if the certificate or statement was attached to a previously filed claim, attach a statement with the following information.

- Certificate identification number.
- Total gallons of agri-biodiesel, biodiesel other than agri-biodiesel, or renewable diesel on the certificate.
- Total gallons claimed on Schedule 3 (Form 8849).
- Total gallons claimed on Schedule C (Form 720).
- Total gallons claimed on Form 4136.

See Notice 2005-62, 2005-35 I.R.B. 443, or Pub. 510, Excise Taxes, for the model certificate and statement.

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

Form **8864**

Department of the Treasury
Internal Revenue Service

Biodiesel and Renewable Diesel Fuels Credit

▶ **Attach to your tax return.**

OMB No. 1545-1924

2009

Attachment
Sequence No. **141**

Name(s) shown on return

Total Forms Filed = 5,610

Identifying number

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

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

	Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
1	Biodiesel (other than agri-biodiesel)	1			*
2	Agri-biodiesel	2			*
3	Renewable diesel	3			0
4	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	4			0
5	Agri-biodiesel included in a biodiesel mixture	5			*
6	Renewable diesel included in a renewable diesel mixture	6			0
7	Qualified agri-biodiesel production produced after 2008	7			*
8	Add lines 1 through 7. Include this amount in your income for 2009 (see instructions)	8			1,209
9	Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	9			12,117
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1l	10			13,326
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	11			
12	Cooperatives, estates, and trusts. Subtract line 11 from line 10. Report this amount on Form 3800, line 1l	12			

General Instructions

Section references are to the Internal Revenue Code.

What's New

- The biodiesel and renewable diesel fuels credit has expired for fuel sold or used after 2009. Do not include fuels sold or used after 2009 on this form unless the credit is later extended. If it is extended, the change will be highlighted under *What's Hot in forms and publications* at *www.irs.gov/formspubs.*
- Biodiesel produced, sold, or used after September 30, 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 6, you generally must attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller, to Form 8864. To claim a credit on lines 3 or 6, the certificate must indicate at all appropriate locations that the fuel to which it relates is renewable diesel and state that the fuel meets the requirements discussed under *Renewable Diesel* on page 2. However, if the certificate or statement was attached to a previously filed claim, attach a statement with the following information.

- Certificate identification number.
- Total gallons of agri-biodiesel, biodiesel other than agri-biodiesel, or renewable diesel on the certificate.
- Total gallons claimed on Schedule 3 (Form 8849).
- Total gallons claimed on Schedule C (Form 720).
- Total gallons claimed on Form 4136.

See Notice 2005-62, 2005-35 I.R.B. 443, or Pub. 510, Excise Taxes, for the model certificate and statement.

For Paperwork Reduction Act Notice, see instructions. Cat. No. 25778F Form **8864** (2009)

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

Form **8880**

Department of the Treasury
Internal Revenue Service

Credit for Qualified Retirement Savings Contributions

▶ **Attach to Form 1040, Form 1040A, or Form 1040NR.**
▶ **See instructions on back.**

OMB No. 1545-0074
2009
Attachment
Sequence No. **54**

Name(s) shown on return: Total Forms Filed = 6,737,584

Your social security number

CAUTION

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 $27,750 ($41,625 if head of household; $55,500 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1992, **(b)** is claimed as a dependent on someone else's 2009 tax return, or **(c)** was a **student** (see instructions).

Before you begin: Figure the amount of any credit for the elderly or the disabled you are claiming on Form 1040, line 53.

			(a) You	(b) Your spouse
1	Traditional and Roth IRA contributions for 2009. **Do not** include rollover contributions	1	615,311	216,600
2	Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2009 (see instructions)	2	5,128,334	1,047,868
3	Add lines 1 and 2	3	5,517,626	1,216,958
4	Certain distributions received **after** 2006 and **before** the due date (including extensions) of your 2009 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception	4	238,871	112,606
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	5,505,654	1,210,932
6	In each column, enter the **smaller** of line 5 or $2,000	6	5,507,656	1,210,932
7	Add the amounts on line 6. If zero, **stop**; you cannot take this credit			7 6,301,519
8	Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 36	8	6,301,519	
9	Enter the applicable decimal amount shown below:			9 6,291,187 X .

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
		Enter on line 9—		
---	$16,500	.5	.5	.5
$16,500	$18,000	.5	.5	.2
$18,000	$24,750	.5	.5	.1
$24,750	$27,000	.5	.2	.1
$27,000	$27,750	.5	.1	.1
$27,750	$33,000	.5	.1	.0
$33,000	$36,000	.2	.1	.0
$36,000	$41,625	.1	.1	.0
$41,625	$55,500	.1	.0	.0
$55,500	---	.0	.0	.0

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

10	Multiply line 7 by line 9			10 6,291,187
11	Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 43	11	6,288,224	
12	**1040 filers:** Enter the total of your credits from lines 47 through 49, and Schedule R, line 24. **1040A filers:** Enter the total of your credits from lines 29 through 31. **1040NR filers:** Enter the total of your credits from lines 44 and 45.	12	985,579	
13	Subtract line 12 from line 11. If zero, **stop**; you cannot take this credit			13 6,263,528
14	**Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 13 here and on Form 1040, line 50; Form 1040A, line 32; or Form 1040NR, line 46			14 6,253,195

*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.

For Paperwork Reduction Act Notice, see back of form. Cat. No. 33394D Form **8880** (2009)

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **8880**

Department of the Treasury
Internal Revenue Service

Credit for Qualified Retirement Savings Contributions

▶ **Attach to Form 1040, Form 1040A, or Form 1040NR.**
▶ **See instructions on back.**

OMB No. 1545-0074
2009
Attachment
Sequence No. **54**

Name(s) shown on return

Total Forms Filed = 6,737,584

Your social security number

CAUTION

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 $27,750 ($41,625 if head of household; $55,500 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1992, **(b)** is claimed as a dependent on someone else's 2009 tax return, or **(c)** was a **student** (see instructions).

Before you begin: Figure the amount of any credit for the elderly or the disabled you are claiming on Form 1040, line 53.

			(a) You	**(b) Your spouse**
1	Traditional and Roth IRA contributions for 2009. **Do not** include rollover contributions	1	1,739,592	680,297
2	Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2009 (see instructions)	2	7,177,967	1,783,982
3	Add lines 1 and 2	3	8,917,559	2,464,279
4	Certain distributions received **after** 2006 and **before** the due date (including extensions) of your 2009 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception	4	280,650	175,490
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	8,734,888	2,348,697
6	In each column, enter the **smaller** of line 5 or $2,000	6	5,971,588	1,437,684
7	Add the amounts on line 6. If zero, **stop**; you cannot take this credit	7		7,409,272
8	Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 36	8	205,314,275	
9	Enter the applicable decimal amount shown below:	9		X .

If line 8 is—		**And your filing status is—**		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
		Enter on line 9—		
---	$16,500	.5	.5	.5
$16,500	$18,000	.5	.5	.2
$18,000	$24,750	.5	.5	.1
$24,750	$27,000	.5	.2	.1
$27,000	$27,750	.5	.1	.1
$27,750	$33,000	.5	.1	.0
$33,000	$36,000	.2	.1	.0
$36,000	$41,625	.1	.1	.0
$41,625	$55,500	.1	.0	.0
$55,500	---	.0	.0	.0

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

10	Multiply line 7 by line 9	10		1,265,481
11	Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 43	11	10,041,033	
12	**1040 filers:** Enter the total of your credits from lines 47 through 49, and Schedule R, line 24. **1040A filers:** Enter the total of your credits from lines 29 through 31. **1040NR filers:** Enter the total of your credits from lines 44 and 45.	12	643,078	
13	Subtract line 12 from line 11. If zero, **stop**; you cannot take this credit	13		9,397,954
14	**Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 13 here and on Form 1040, line 50; Form 1040A, line 32; or Form 1040NR, line 46	14		1,039,726

*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.

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8885**

Department of the Treasury
Internal Revenue Service

Health Coverage Tax Credit

▶ **Attach to Form 1040, Form 1040NR, Form 1040-SS, or Form 1040-PR.**

OMB No. 1545-0074
2009
Attachment
Sequence No. **134**

Name of recipient (if both spouses are recipients, complete a separate form for each spouse)
Total Forms Filed = 11,836

Recipient's social security number

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

CAUTION **Do not** complete this form if you can be claimed as a dependent on someone else's 2009 tax return.

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

1 Check the boxes below for each month in 2009 that **all** of the following statements were **true** on the **first day** of that month.

- You were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension Benefit Guaranty Corporation (PBGC) pension recipient.
- You were covered by a qualified health insurance plan for which you paid the premiums, or your portion of the premiums, directly to your health plan (including months for which you paid premiums to "U.S. Treasury–HCTC").
- You were **not** enrolled in Medicare Part A or enrolled in Medicare Part B.
- You were **not** enrolled in Medicaid or the Children's Health Insurance Program (CHIP).
- You were **not** enrolled in the Federal Employees Health Benefits Program (FEHBP) or eligible to receive benefits under the U.S. military health system (TRICARE).
- You were **not** imprisoned under federal, state, or local authority.
- Your employer **did not** pay 50% or more of the cost of coverage.
- You **did not** receive a 65% COBRA premium reduction from your former employer or COBRA administrator.

☐ January ☐ February ☐ March ☐ April ☐ May ☐ June

☐ July ☐ August ☐ September ☐ October ☐ November ☐ December

Part II Health Coverage Tax Credit

			Column A January – April	Column B May – December
2	Enter in each column the amount paid for qualified health insurance coverage for the months checked on line 1 that are included under the heading for the column (see instructions on page 3). **Do not** include on line 2 any qualified health insurance premiums paid to "U.S. Treasury–HCTC" or any insurance premiums on coverage that was actually paid for with a National Emergency Grant. Also, **do not** include any advance (monthly) payments from Form 1099-H, box 1	2	8,651	10,832
	CAUTION *You **must** attach the required documents listed on page 4 for any amounts included on line 2. If you do not attach the required documents, your credit will be disallowed.*			
3	Enter in each column the total amount of any Archer MSA or health savings accounts distributions used to pay for qualified health insurance coverage for the months checked on line 1 that are included under the heading for the column	3	0	*
4	Subtract line 3 from line 2. If zero or less, enter -0-. If you entered -0- in both columns, **stop**; you cannot take the credit	4	8,651	10,832
5	Applicable percentage	5	.65	.80
6	Multiply the amount on line 4 in each column by the applicable percentage shown on line 5 for that column	6	8,651	10,832
7	**Health Coverage Tax Credit.** If you received an advance payment for any month not checked on line 1, see the instructions for line 7 on page 4. Otherwise, add the amounts on line 6. Enter the result here and on Form 1040, line 70 (check box **d**); Form 1040NR, line 64 (check box **d**); Form 1040-SS, line 9; or Form 1040-PR, line 9		7	11,836

For Paperwork Reduction Act Notice, see page 4. Cat. No. 34641D Form **8885** (2009)

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

Form **8885**

Department of the Treasury
Internal Revenue Service

Health Coverage Tax Credit

▶ **Attach to Form 1040, Form 1040NR, Form 1040-SS, or Form 1040-PR.**

OMB No. 1545-0074

2009

Attachment
Sequence No. **134**

Name of recipient (if both spouses are recipients, complete a separate form for each spouse)

Total Forms Filed = 11,836

Recipient's social security number

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

CAUTION **Do not** complete this form if you can be claimed as a dependent on someone else's 2009 tax return.

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

1 Check the boxes below for each month in 2009 that **all** of the following statements were **true** on the **first day** of that month.

- You were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension Benefit Guaranty Corporation (PBGC) pension recipient.
- You were covered by a qualified health insurance plan for which you paid the premiums, or your portion of the premiums, directly to your health plan (including months for which you paid premiums to "U.S. Treasury–HCTC").
- You were **not** enrolled in Medicare Part A or enrolled in Medicare Part B.
- You were **not** enrolled in Medicaid or the Children's Health Insurance Program (CHIP).
- You were **not** enrolled in the Federal Employees Health Benefits Program (FEHBP) or eligible to receive benefits under the U.S. military health system (TRICARE).
- You were **not** imprisoned under federal, state, or local authority.
- Your employer **did not** pay 50% or more of the cost of coverage.
- You **did not** receive a 65% COBRA premium reduction from your former employer or COBRA administrator.

☐ January ☐ February ☐ March ☐ April ☐ May ☐ June

☐ July ☐ August ☐ September ☐ October ☐ November ☐ December

Part II Health Coverage Tax Credit

		Column A January – April	Column B May – December
2 Enter in each column the amount paid for qualified health insurance coverage for the months checked on line 1 that are included under the heading for the column (see instructions on page 3). **Do not** include on line 2 any qualified health insurance premiums paid to "U.S. Treasury–HCTC" or any insurance premiums on coverage that was actually paid for with a National Emergency Grant. Also, **do not** include any advance (monthly) payments from Form 1099-H, box 1	2	12,424	34,106
CAUTION *You **must** attach the required documents listed on page 4 for any amounts included on line 2. If you do not attach the required documents, your credit will be disallowed.*			
3 Enter in each column the total amount of any Archer MSA or health savings accounts distributions used to pay for qualified health insurance coverage for the months checked on line 1 that are included under the heading for the column	3	0	*
4 Subtract line 3 from line 2. If zero or less, enter -0-. If you entered -0- in both columns, **stop**; you cannot take the credit	4	12,424	34,103
5 Applicable percentage	5	.65	.80
6 Multiply the amount on line 4 in each column by the applicable percentage shown on line 5 for that column	6	8,076	27,283
7 **Health Coverage Tax Credit.** If you received an advance payment for any month not checked on line 1, see the instructions for line 7 on page 4. Otherwise, add the amounts on line 6. Enter the result here and on Form 1040, line 70 (check box **d**); Form 1040NR, line 64 (check box **d**); Form 1040-SS, line 9; or Form 1040-PR, line 9		7	36,989

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

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

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.**

OMB No. 1545-0074

2009

Attachment
Sequence No. **53**

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

Total Forms Filed = 2,706,235

Social security number of HSA beneficiary. If both spouses have HSAs, see page 3 of the instructions ▶

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

Part I **HSA Contributions and Deduction.** See page 3 of the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2009 (see page 4 of the instructions) . . . . ▶			= 1,053,368 ☐ Self-only	= 1,409,871 ☐ Family
2	HSA contributions you made for 2009 (or those made on your behalf), including those made from January 1, 2010, through April 15, 2010, that were for 2009. **Do not** include employer contributions, contributions through a cafeteria plan, or rollovers (see page 4 of the instructions)			2	996,976
3	If you were under age 55 at the end of 2009, and on the first day of **every** month during 2009, you were, or were considered, an eligible individual with the **same** coverage, enter $3,000 ($5,950 for family coverage). All others, see page 4 of the instructions for the amount to enter .			3	2,180,949
4	Enter the amount you and your employer contributed to your Archer MSAs for 2009 from Form 8853, lines 3 and 4. If you or your spouse had family coverage under an HDHP at any time during 2009, also include any amount contributed to your spouse's Archer MSAs			4	15,010
5	Subtract line 4 from line 3. If zero or less, enter -0-			5	2,180,361
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 2009, see the instructions on page 4 for the amount to enter			6	2,144,420
7	If you were age 55 or older at the end of 2009, married, and you or your spouse had family coverage under an HDHP at any time during 2009, enter your additional contribution amount (see page 5 of the instructions)			7	228,333
8	Add lines 6 and 7			8	2,145,271
9	Employer contributions made to your HSAs for 2009	9	1,559,306		
10	Qualified HSA funding distributions	10	31,504		
11	Add lines 9 and 10			11	1,579,028
12	Subtract line 11 from line 8. If zero or less, enter -0-			12	2,023,525
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	946,436
	Caution: *If line 2 is more than line 13, you may have to pay an additional tax (see page 5 of the instructions).*				

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

14a	Total distributions you received in 2009 from all HSAs (see page 6 of the instructions) . . .	14a	1,961,481
b	Distributions included on line 14a that you rolled over to another HSA. Also include any 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	42,542
c	Subtract line 14b from line 14a	14c	1,940,346
15	Unreimbursed qualified medical expenses (see page 6 of the instructions)	15	1,819,249
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	157,649
17a	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 = 31,173 . ▶ ☐		
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 60, or Form 1040NR, line 57. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 57, enter "HSA" and the amount	17b	151,434

For Paperwork Reduction Act Notice, see page 5 of the instructions. Cat. No. 37621P Form **8889** (2009)

Version A, Cycle 4

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

Form **8889**

Department of the Treasury
Internal Revenue Service

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Health Savings Accounts (HSAs)

▶ Attach to Form 1040 or Form 1040NR. **▶ See separate instructions.**

OMB No. 1545-0074

2009

Attachment Sequence No. **53**

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

Total Forms Filed = 2,706,235

Social security number of HSA beneficiary. If both spouses have HSAs, see page 3 of the instructions ▶

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

Part I **HSA Contributions and Deduction.** See page 3 of the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2009 (see page 4 of the instructions) . . . . ▶			☐ Self-only	☐ Family
2	HSA contributions you made for 2009 (or those made on your behalf), including those made from January 1, 2010, through April 15, 2010, that were for 2009. **Do not** include employer contributions, contributions through a cafeteria plan, or rollovers (see page 4 of the instructions)			2	2,785,745
3	If you were under age 55 at the end of 2009, and on the first day of **every** month during 2009, you were, or were considered, an eligible individual with the **same** coverage, enter $3,000 ($5,950 for family coverage). All others, see page 4 of the instructions for the amount to enter .			3	10,541,736
4	Enter the amount you and your employer contributed to your Archer MSAs for 2009 from Form 8853, lines 3 and 4. If you or your spouse had family coverage under an HDHP at any time during 2009, also include any amount contributed to your spouse's Archer MSAs			4	19,060
5	Subtract line 4 from line 3. If zero or less, enter -0-			5	10,524,451
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 2009, see the instructions on page 4 for the amount to enter			6	10,150,387
7	If you were age 55 or older at the end of 2009, married, and you or your spouse had family coverage under an HDHP at any time during 2009, enter your additional contribution amount (see page 5 of the instructions)			7	230,438
8	Add lines 6 and 7			8	10,380,825
9	Employer contributions made to your HSAs for 2009	9	3,403,988		
10	Qualified HSA funding distributions	10	91,095		
11	Add lines 9 and 10			11	3,495,083
12	Subtract line 11 from line 8. If zero or less, enter -0-			12	7,402,337
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	2,589,379
	Caution: *If line 2 is more than line 13, you may have to pay an additional tax (see page 5 of the instructions).*				

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

14a	Total distributions you received in 2009 from all HSAs (see page 6 of the instructions) . . .	14a	4,434,527
b	Distributions included on line 14a that you rolled over to another HSA. Also include any 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	110,903
c	Subtract line 14b from line 14a	14c	4,323,624
15	Unreimbursed qualified medical expenses (see page 6 of the instructions)	15	4,185,576
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	170,638
17a	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 . . . . ▶ ☐		
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 60, or Form 1040NR, line 57. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 57, enter "HSA" and the amount	17b	16,035

For Paperwork Reduction Act Notice, see page 5 of the instructions. Cat. No. 37621P Form **8889** (2009)

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**	*	
19	Last-month rule	**19**	*	
20	Qualified HSA funding distribution	**20**	*	
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**	8,521	
22	**Additional tax.** Multiply line 21 by 10% (.10). Include this amount in the total on Form 1040, line 60, or Form 1040NR, line 57. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 57, enter "HDHP" and the amount	**22**	8,521	

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

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**	*	
19	Last-month rule	**19**	*	
20	Qualified HSA funding distribution	**20**	*	
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**	7,914	
22	**Additional tax.** Multiply line 21 by 10% (.10). Include this amount in the total on Form 1040, line 60, or Form 1040NR, line 57. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 57, enter "HDHP" and the amount	**22**	792	

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

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

Form **8903**

Department of the Treasury
Internal Revenue Service

NUMBER OF RETURNS FILED FOR SELECTED LINES

Domestic Production Activities Deduction

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

OMB No. 1545-1984

2009

Attachment
Sequence No. **143**

Name(s) as shown on return

Total Forms Filed = 548,670

Identifying number

1	Domestic production gross receipts (DPGR)			1	290,055
2	Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	2	173,377		
3	Enter deductions and losses allocable to DPGR (see instructions)	3	196,060		
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	4	62,176		
5	Add lines 2 through 4			5	272,324
6	Subtract line 5 from line 1			6	275,053
7	Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)			7	250,812
8	Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10			8	
9	Amount allocated to beneficiaries of the estate or trust (see instructions)			9	
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	463,178
11	Income limitation (see instructions): • Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction • All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions)			11	464,740
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	459,109
13	Enter 6% of line 12			13	456,853
14	Form W-2 wages (see instructions)			14	228,659
15	Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)			15	232,509
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	441,632
19	Form W-2 wage limitation. Enter 50% of line 18			19	441,632
20	Enter the smaller of line 13 or line 19			20	441,519
21	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6			21	59,131
22	Expanded affiliated group allocation (see instructions)			22	*
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	490,618

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 37712F Form **8903** (2009)

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

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

Form **8903**

Department of the Treasury
Internal Revenue Service

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Domestic Production Activities Deduction

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

OMB No. 1545-1984

2009

Attachment
Sequence No. **143**

Name(s) as shown on return

Total Forms Filed = 548,670

Identifying number

1	Domestic production gross receipts (DPGR)			**1**	770,346,147
2	Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	**2**	516,763,783		
3	Enter deductions and losses allocable to DPGR (see instructions)	**3**	224,211,212		
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	**4**	43,497,692		
5	Add lines 2 through 4			**5**	784,472,745
6	Subtract line 5 from line 1			**6**	-14,126,598
7	Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)			**7**	45,139,942
8	Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10			**8**	
9	Amount allocated to beneficiaries of the estate or trust (see instructions)			**9**	
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**	122,321,231
11	Income limitation (see instructions): • Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction • All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions)			**11**	235,375,799
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**	91,198,230
13	Enter 6% of line 12			**13**	5,471,777
14	Form W-2 wages (see instructions)			**14**	127,303,199
15	Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)			**15**	75,297,558
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**	202,600,756
19	Form W-2 wage limitation. Enter 50% of line 18			**19**	101,300,477
20	Enter the smaller of line 13 or line 19			**20**	5,295,033
21	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6			**21**	395,658
22	Expanded affiliated group allocation (see instructions)			**22**	*
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**	5,693,391

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 37712F Form **8903** (2009)

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8910**

Department of the Treasury
Internal Revenue Service

Alternative Motor Vehicle Credit

▶ **Attach to your tax return.**

OMB No. 1545-1998

2009

Attachment
Sequence No. **152**

Name(s) shown on return

Total Forms Filed = 80,560

Identifying number

Part I Tentative Credit

	Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 13 and 17.		**(a)** Vehicle 1		**(b)** Vehicle 2		**(c)** Vehicle 3	
1	Year, make, and model of vehicle	**1**						
2	Enter date vehicle was placed in service (MM/DD/YYYY) .	**2**	/ /		/ /		/ /	
3	**Credit allowable** (see instructions for amount to enter)	**3**						
4	If you are not claiming the plug-in conversion credit, skip lines 4 through 8, enter -0- on line 9, and go to line 10. Otherwise, enter the cost of converting the vehicle to a qualified plug-in electric drive motor vehicle (for converted vehicles placed in service after February 17, 2009) . .	**4**	7,074		*		0	
5	Section 179 expense deduction (see instructions) . .	**5**	*		0		0	
6	Subtract line 5 from line 4	**6**	7,074		*		0	
7	Multiply line 6 by 10% (.10)	**7**	7,074		*		0	
8	Maximum plug-in conversion credit amount allowable .	**8**	4,000	00	4,000	00	4,000	00
9	Enter the **smaller** of line 7 or line 8	**9**	7,074		*		0	
10	**Tentative credit.** Add lines 3 and 9	**10**	79,234		1,047		0	

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

11	Business/investment use percentage (see instructions) .	**11**	%		%		%	
12	Multiply line 10 by line 11	**12**						
13	Add columns (a) through (c) on line 12					**13**	7,380	
14	Alternative motor vehicle credit from partnerships and S corporations					**14**	*	
15	**Business/investment use part of credit.** Add lines 13 and 14. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1r					**15**	8,406	

Part III Credit for Personal Use Part of Vehicle

16	If you skipped Part II, enter the amount from line 10. If you completed Part II, subtract line 12 from line 10 .	**16**						
17	Add columns (a) through (c) on line 16					**17**	78,608	
18	Enter the amount from Form 1040, line 46, or Form 1040NR, line 43					**18**		
19	Enter the total, if any, of your credits from Form 1040, lines 47 through 50; Form 5695, line 11; Form 8834, line 22; and Schedule R, line 24; **or** Form 1040NR, lines 44 through 46; Form 5695, line 11; and Form 8834, line 22					**19**	34,849	
20	Subtract line 19 from line 18. If zero or less, **stop**. You cannot claim the personal use part of the credit					**20**	77,264	
21	**Personal use part of credit.** Enter the **smaller** of line 17 or line 20 here and on Form 1040, line 53 (or Form 1040NR, line 49) and check box **c** on that line. If line 20 is smaller than line 17, see instructions					**21**	75,752	

For Paperwork Reduction Act Notice, see instructions. Cat. No. 37720F Form **8910** (2009)

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

Form **8910**

Department of the Treasury
Internal Revenue Service

Alternative Motor Vehicle Credit

▶ **Attach to your tax return.**

OMB No. 1545-1998

2009

Attachment
Sequence No. **152**

Name(s) shown on return

Total Forms Filed = 80,560

Identifying number

Part I Tentative Credit

	Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 13 and 17.		**(a)** Vehicle 1		**(b)** Vehicle 2		**(c)** Vehicle 3	
1	Year, make, and model of vehicle	**1**						
2	Enter date vehicle was placed in service (MM/DD/YYYY)	**2**	/ /		/ /		/ /	
3	**Credit allowable** (see instructions for amount to enter)	**3**						
4	If you are not claiming the plug-in conversion credit, skip lines 4 through 8, enter -0- on line 9, and go to line 10. Otherwise, enter the cost of converting the vehicle to a qualified plug-in electric drive motor vehicle (for converted vehicles placed in service after February 17, 2009)	**4**	112,159		*		0	
5	Section 179 expense deduction (see instructions)	**5**	*		0		0	
6	Subtract line 5 from line 4	**6**	112,158		*		0	
7	Multiply line 6 by 10% (.10)	**7**	11,215		*		0	
8	Maximum plug-in conversion credit amount allowable	**8**	4,000	00	4,000	00	4,000	00
9	Enter the **smaller** of line 7 or line 8	**9**	11,109		*		0	
10	**Tentative credit.** Add lines 3 and 9	**10**	160,737		1,468		0	

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

11	Business/investment use percentage (see instructions)	**11**	%		%		%	
12	Multiply line 10 by line 11	**12**						

13	Add columns (a) through (c) on line 12	**13**	5,510	
14	Alternative motor vehicle credit from partnerships and S corporations	**14**	*	
15	**Business/investment use part of credit.** Add lines 13 and 14. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1r	**15**	6,851	

Part III Credit for Personal Use Part of Vehicle

16	If you skipped Part II, enter the amount from line 10. If you completed Part II, subtract line 12 from line 10	**16**						

17	Add columns (a) through (c) on line 16	**17**	156,695	
18	Enter the amount from Form 1040, line 46, or Form 1040NR, line 43	**18**		
19	Enter the total, if any, of your credits from Form 1040, lines 47 through 50; Form 5695, line 11; Form 8834, line 22; and Schedule R, line 24; **or** Form 1040NR, lines 44 through 46; Form 5695, line 11; and Form 8834, line 22	**19**	44,376	
20	Subtract line 19 from line 18. If zero or less, **stop**. You cannot claim the personal use part of the credit	**20**	1,955,200	
21	**Personal use part of credit.** Enter the **smaller** of line 17 or line 20 here and on Form 1040, line 53 (or Form 1040NR, line 49) and check box **c** on that line. If line 20 is smaller than line 17, see instructions	**21**	137,329	

For Paperwork Reduction Act Notice, see instructions. Cat. No. 37720F Form **8910** (2009)

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

Form **8917**

Department of the Treasury
Internal Revenue Service

Tuition and Fees Deduction

► **See Instructions.**
► **Attach to Form 1040 or Form 1040A.**

OMB No. 1545-0074
2009
Attachment Sequence No. **163**

Name(s) shown on return
Total Forms Filed = 2,426,399

Your social security number

CAUTION *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.*

Before you begin:
- ✔ To see if you qualify for this deduction, see *Who Can Take the Deduction* in the instructions below.
- ✔ If you file Form 1040, figure any write-in adjustments to be entered on the dotted line next to Form 1040, line 36. See the 2009 Form 1040 instructions for line 36.

1	**(a)** Student's name (as shown on page 1 of your tax return) First name Last name	**(b)** Student's social security number (as shown on page 1 of your tax return)	**(c)** Qualified expenses (see instructions)
	Student 1 SSN =	2,426,386	2,426,386
	Student 2 SSN =	110,267	110,267
	Student 3 SSN =	3,902	3,902

2 Add the amounts on line 1, column (c), and enter the total **2** 2,426,399

3 Enter the amount from Form 1040, line 22, or Form 1040A, line 15 **3**

4 Enter the total from either:
- Form 1040, lines 23 through 33, plus any write-in adjustments entered on the dotted line next to Form 1040, line 36, **or**
- Form 1040A, lines 16 through 18 . . . . **4**

5 Subtract line 4 from line 3.* If the result is more than $80,000 ($160,000 if married filing jointly), **stop**; you cannot take the deduction for tuition and fees **5** 2,423,403

*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see *Effect of the Amount of Your Income on the Amount of Your Deduction* in Pub. 970, chapter 7, to figure the amount to enter on line 5.

6 **Tuition and fees deduction.** Is the amount on line 5 more than $65,000 ($130,000 if married filing jointly)?
☐ **Yes.** Enter the **smaller** of line 2, or $2,000.
☐ **No.** Enter the **smaller** of line 2, or $4,000. . . . . **6** 2,419,446
Also enter this amount on Form 1040, line 34, or Form 1040A, line 19.

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

General Instructions

Purpose of Form

Use Form 8917 to figure and take the deduction for tuition and fees expenses **paid in 2009.**

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.

TIP *You may be able to take the American opportunity credit, 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 these 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 2009 for academic periods beginning in 2009 and the first 3 months of 2010.

CAUTION *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 *on page 2.*

Generally, in order to claim the deduction for qualified education expenses for a dependent, you must have paid the expenses in 2009 and must claim an exemption for the student as a dependent on your 2009 tax return (line 6c of Form 1040 or 1040A). For additional information, see chapter 7 of Pub. 970.

Form **8917**

Department of the Treasury
Internal Revenue Service

Tuition and Fees Deduction

▶ **See Instructions.**

▶ **Attach to Form 1040 or Form 1040A.**

OMB No. 1545-0074

2009

Attachment
Sequence No. **163**

Name(s) shown on return

Total Forms Filed = 2,426,399

Your social security number

CAUTION *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.*

Before you begin:

✔ To see if you qualify for this deduction, see *Who Can Take the Deduction* in the instructions below.

✔ If you file Form 1040, figure any write-in adjustments to be entered on the dotted line next to Form 1040, line 36. See the 2009 Form 1040 instructions for line 36.

1	**(a)** Student's name (as shown on page 1 of your tax return)		**(b)** Student's social security number (as shown on page 1 of your tax return)	**(c)** Qualified expenses (see instructions)
	First name	Last name		
				12,615,918
				386,971
				13,605

2 Add the amounts on line 1, column (c), and enter the total **2** 13,016,494

3 Enter the amount from Form 1040, line 22, or Form 1040A, line 15 **3**

4 Enter the total from either:
- Form 1040, lines 23 through 33, plus any write-in adjustments entered on the dotted line next to Form 1040, line 36, **or**
- Form 1040A, lines 16 through 18 . . . . **4**

5 Subtract line 4 from line 3.* If the result is more than $80,000 ($160,000 if married filing jointly), **stop**; you cannot take the deduction for tuition and fees **5** 142,761,972

*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see *Effect of the Amount of Your Income on the Amount of Your Deduction* in Pub. 970, chapter 7, to figure the amount to enter on line 5.

6 **Tuition and fees deduction.** Is the amount on line 5 more than $65,000 ($130,000 if married filing jointly)?

☐ **Yes.** Enter the **smaller** of line 2, or $2,000.
☐ **No.** Enter the **smaller** of line 2, or $4,000. . . . . **6** 5,442,734

Also enter this amount on Form 1040, line 34, or Form 1040A, line 19.

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

General Instructions

Purpose of Form

Use Form 8917 to figure and take the deduction for tuition and fees expenses **paid in 2009.**

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.

TIP *You may be able to take the American opportunity credit, 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 these 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 2009 for academic periods beginning in 2009 and the first 3 months of 2010.

CAUTION *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 *on page 2.*

Generally, in order to claim the deduction for qualified education expenses for a dependent, you must have paid the expenses in 2009 and must claim an exemption for the student as a dependent on your 2009 tax return (line 6c of Form 1040 or 1040A). For additional information, see chapter 7 of Pub. 970.

Form **8936**

Department of the Treasury
Internal Revenue Service

Qualified Plug-in Electric Drive Motor Vehicle Credit

► **Attach to your tax return.**

OMB No. 1545-2137
2009
Attachment
Sequence No. **125**

Name(s) shown on return
Total Forms Filed = 24,414

Identifying number

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8936 and include the totals on lines 6 and 10.		**(a)** Vehicle 1	**(b)** Vehicle 2	**(c)** Vehicle 3
1 Year, make, and model of vehicle	1			
2 Enter date vehicle was placed in service (MM/DD/YYYY)	2	/ /	/ /	/ /
3 **Tentative credit** (see instructions for amount to enter) .	3			

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

4 Business/investment use percentage (see instructions) . .	4	%	%	%
5 Multiply line 3 by line 4	5			

6 Add columns (a) through (c) on line 5	6	618
7 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations. . .	7	1,384
8 **Business/investment use part of credit.** Add lines 6 and 7. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1y . . .	8	2,002

Part III Credit for Personal Use Part of Vehicle

9 If you skipped Part II, enter the amount from line 3. If you completed Part II, subtract line 5 from line 3	9			

10 Add columns (a) through (c) on line 9	10	22,612
11 Enter the amount from Form 1040, line 46, or Form 1040NR, line 43	11	
12 Enter the total, if any, of your credits from Form 1040, lines 47 through 50 (or Form 1040NR, lines 44 through 46); Form 5695, line 11; Form 8834, line 22; Form 8910, line 21; and Schedule R, line 24	12	11,319
13 Subtract line 12 from line 11	13	24,355
14 **Personal use part of credit.** Enter the **smaller** of line 10 or line 13 here and on Form 1040, line 53, or Form 1040NR, line 49. Check box **c** on that line and enter "8936" in the space next to that box. If line 13 is smaller than line 10, see instructions	14	22,571

For Paperwork Reduction Act Notice, see instructions. Cat. No. 37751E Form **8936** (2009)

Form **8936**

Department of the Treasury
Internal Revenue Service

Qualified Plug-in Electric Drive Motor Vehicle Credit

► **Attach to your tax return.**

OMB No. 1545-2137

2009

Attachment
Sequence No. **125**

Name(s) shown on return

Total Forms Filed = 24,414

Identifying number

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8936 and include the totals on lines 6 and 10.		**(a)** Vehicle 1	**(b)** Vehicle 2	**(c)** Vehicle 3
1 Year, make, and model of vehicle	1			
2 Enter date vehicle was placed in service (MM/DD/YYYY)	2	/ /	/ /	/ /
3 **Tentative credit** (see instructions for amount to enter) .	3			

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

4 Business/investment use percentage (see instructions) . .	4	%	%	%
5 Multiply line 3 by line 4	5			

6 Add columns (a) through (c) on line 5	6	4,229
7 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations. . .	7	2,388
8 **Business/investment use part of credit.** Add lines 6 and 7. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1y . . .	8	6,617

Part III Credit for Personal Use Part of Vehicle

9 If you skipped Part II, enter the amount from line 3. If you completed Part II, subtract line 5 from line 3	9			

10 Add columns (a) through (c) on line 9	10	149,096
11 Enter the amount from Form 1040, line 46, or Form 1040NR, line 43	11	
12 Enter the total, if any, of your credits from Form 1040, lines 47 through 50 (or Form 1040NR, lines 44 through 46); Form 5695, line 11; Form 8834, line 22; Form 8910, line 21; and Schedule R, line 24	12	27,897
13 Subtract line 12 from line 11	13	2,049,461
14 **Personal use part of credit.** Enter the **smaller** of line 10 or line 13 here and on Form 1040, line 53, or Form 1040NR, line 49. Check box **c** on that line and enter "8936" in the space next to that box. If line 13 is smaller than line 10, see instructions	14	129,372

For Paperwork Reduction Act Notice, see instructions. Cat. No. 37751E Form **8936** (2009)

IRS

Publication 4801 (Rev. 08-2011) Catalogue Number 59952D Department of the Treasury **Internal Revenue Service** www.irs.gov