Statistics of Income, 2010

Individual Income Tax Returns
Estimated Data Line Counts

IRS

Department
Of the
Treasury
Internal
Revenue
Service

2010 Estimated Data Line Counts Individual Income Tax Returns

(Rev. 11-2012)

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This 2010 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 2010 Individual SOI Complete Report weighted file. It is based on returns filed in Processing Year 2011 that were sampled statistically and then weighted to estimate the entire 2010 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 otherwise have been filed on paper as a 1040 or 1040A, and then it would be classified as such statistically.

2010 Complete Report estimates:

142,892,050	Total, all individual returns filed
84,071,480	1040 returns
40,810,489	1040A returns
18,010,081	1040EZ returns

Estimates of returns filed electronically:

111,559,553	Total, all individual returns filed
62,427,066	1040 returns
35,419,288	1040A returns
13,713,200	1040EZ returns

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* New Form for Tax Year 2010 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 2010

	Total	Electronically Filed	
All returns filed	142,892,051	111,559,553	
Form 982, reduction of tax attributes	423,574	329,752	
Form 1040	84,071,480	62,427,066	
Form 1040A	40,810,489	35,419,288	
Form 1040EZ	18,010,081	13,713,200	
Schedule A, itemized deductions	47,275,945	37,574,242	
Schedule B, interest & dividends	19,454,803	13,957,194	
Schedule C, sole-prop business	25,438,357	18,991,418	
Schedule C-EZ	4,523,710	3,411,060	tabulated within Schedule C total
Schedule D, capital gain/loss	20,974,812	16,330,382	
Schedule E, supplemental income	18,158,674	13,977,194	
Schedule EIC, earned income credit	20,720,294	18,722,219	
Schedule F, profit or loss from farming	1,979,105	1,586,079	
Schedule L, standard deduction for certain filers	384,371	170,849	
Schedule M, making work pay & gov retiree credit	94,098,189	77,658,886	
Schedule R, elderly or disabled	114,613	70,935	
Schedule SE, self employed tax	18,867,753	13,935,083	
Form 2106, employee business expense	8,351,710	6,745,166	
Form 2106-EZ	4,404,338	3,575,341	
Form 2439, undistributed long term capital gains	7,583	7,267	
Form 2441, child care expenses	7,000,288	6,156,146	
Form 3468, investment credit	25,970	23,429	
Form 3800, general business credit	646,978	495,537	
Form 3903, moving expenses	1,051,112	890,387	
Form 4136, fuels tax credit	354,848	294,297	
Form 4562, depreciation expense	11,602,772	9,218,173	
Form 4684, casualties and thefts	310,319	241,589	
Form 4797, sales of business property	2,844,940	2,257,656	
Form 4835, farm rental	584,665	464,760	
Form 4952, investment interest	1,859,304	1,409,509	
Form 4972, lump-sum distributions	17,718	9,349	
Form 5329, retirement plans tax	2,248,795	1,827,663	
Form 5405, first-time homebuyer credit	1,357,660	878,469	
Form 5695, residential energy credits	7,231,725	5,928,201	
Form 5884, work opportunity credit	45,023	34,434	
Form 6251, alternative minimum tax	9,338,627	7,368,439	
Form 6252, installment sale income	683,552	548,083	
Form 6781, gains/losses from contracts, etc	659,872	500,104	
Form 8283, noncash charitable contributions	7,268,430	5,924,327	
Form 8396, mortgage interest credit	44,292	41,476	
Form 8582, passive activity loss limit	4,352,139	3,345,567	
Form 8586, low income housing	50,371	37,763	
Form 8606, nondeductible IRA's	2,709,458	2,173,423	
Form 8615, under age 14 tax	235,971	177,444	
Form 8801, prior year minimum tax credit	1,067,415	770,805	
Form 8812, additional child tax credit	21,050,952	17,879,779	
Form 8814, parent's report for child	168,715	129,644	
Form 8824, like-kind exchanges	158,299	130,299	
Form 8829, expense for business use of home	4,013,720	3,145,712	
Form 8835, renew. elect, refined coal, & indian coal prod. cre	1,424	655	
Form 8834, qualified electric & elec. vehicle credit	3,191	1,852	
Form 8839, qualified adoption expenses	97,666	0	
Form 8844, empowerment zone credit	30,362	21,187	
Form 8846, credit for employer SS and medicare tax	91,759	64,452	
Form 8853, medical savings account	126,771	89,225	
Form 8863, education, hope & lifetime learning credits	14,709,820	12,869,422	
Form 8864, biodiesel and renewable diesel fuels	6,449	5,144	
Form 8880, credit for qualified retirement savings contrib.	6,544,345	5,736,966	
Form 8885, health coverage tax credit	16,174	11,509	
Form 8889, health savings accounts	3,572,866	3,035,123	
Form 8903, domestic production activities	647,917	513,471	
Form 8910, alternative motor vehicle credit	69,037	57,611	
Form 8917, tuition and fees deduction	2,006,375	1,587,731	
Form 8936, qualified plug-in elect. drive motor veh. credit	1,246	1,113	
Form 8941, credit for small employer health insurance premi	187,959	159,796	

Limitations and Guidelines for The 2010 Data Line Counts

Since the line counts used in this package are obtained from the Tax Year 2010 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**. All line items with a sample count fewer than 10 have been removed.

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 117,566,054 and 118,074,094). These confidence intervals correspond to the estimates for all Individual Income Tax Returns filed for Tax Year 2010.

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

Item	Line number on 1040		95% confidence interval
Salaries and wages	7		(117,566,054 , 118,074,094)
Taxable interest	8a		(54,816,765 , 55,443,485)
Tax-exempt interest	8b		(5,984,755 , 6,221,607)
Ordinary dividends	9a		(27,766,089 , 28,249,165)
Taxable refunds of state & local taxes	10		(21,597,553 , 22,059,621)
Alimony received	11		(399,426 , 478,966)
Capital gain distributions	13	(margin write in)	(1,093,684 , 1,217,822)
Total taxable IRA distributions	15b		(12,325,916 , 12,708,644)
Total pension and annuities	16a		(28,629,089 , 29,150,025)
Taxable pension and annuities	16b		(26,336,089 , 26,857,385)
Unemployment compensation	19		(14,719,869 , 15,153,147)
Social security benefits	20a		(25,173,703 , 25,671,991)
Taxable social security benefits	20b		(15,977,430 , 16,383,364)
Net operating loss	21	(margin write in)	(1,072,616 , 1,166,534)
Educator expenses	23		(3,503,072 , 3,725,510)
IRA deduction	32		(2,491,031 , 2,675,325)

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	(9,932,781 , 10,305,653)
Tuition and fees deduction	34	(1,911,678 , 2,082,334)
Moving expenses	26	(942,789 , 1,061,839)
One-half of self-employment tax	27	(17,522,999 , 17,813,893)
Self-employed health insurance deduction	29	(3,736,081 , 3,925,287)
Keogh and self-employed SEP and SIMPLE plan	28	(872,344 , 947,610)
Penalty on early withdrawal of savings	30	(1,040,814 , 1,163,974)
Alimony paid	31a	(542,520 , 650,556)
Total adjustments	36	(35,004,974 , 35,516,394)
Adjusted gross income	37	(142,866,844 , 142,917,256)
Total standard deduction	40	(93,402,762 , 93,953,590)
Additional standard deduction	40 (margin write in)	(12,478,380 , 12,880,986)
Total itemized deductions	40	(46,370,239 , 46,918,779)
Taxable income	43	(107,030,986 , 107,577,810)
Income tax before credits	44	(106,329,636 , 106,872,876)

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 2011.

All returns processed during 2011 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 2010. While most of the returns processed during Calendar Year 2011 were for Tax Year 2010, the remaining returns were mostly for prior years, and a few for non-calendar years ending during 2011 and 2012. Returns for prior years were used in place of 2010 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 2011.

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 2011 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 2010, 0.03 percent of the sample returns were unavailable.

Method of Estimation

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

2010 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 2010 (99) IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2010, or other tax year beginning , 2010, ending , 20 OMB No. 1545-0074

Name, Address, and SSN

See separate instructions.

PRINT CLEARLY

Your first name and initial — Total of all returns filed = 142,892,051
Last name — Electronically Filed Returns = 111,559,553
Your social security number
If a joint return, spouse's first name and initial — 1040 = 84,071,480
Last name
Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions. — 1040A = 40,810,489
Apt. no.
▲ Make sure the SSN(s) above and on line 6c are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, see instructions. — 1040EZ = 18,010,081

Presidential Election Campaign ▶ Check here if you, or your spouse if filing jointly, want $3 to go to this fund .
Checking a box below will not
Y = * 4,424,733 Y = ** 6,952,603
☐ **You** ☐ **Spouse**

Filing Status

Check only one box.

64,846,356 1 ☐ Single
53,526,090 2 ☐ Married filing jointly (even if only one had income)
2,532,292 3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
21,916,717 4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
70,595 5 ☐ Qualifying widow(er) with dependent child

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a . 135,033,492
b ☐ **Spouse** . 53,548,055

Boxes check on 6a a Ret. = 135,033,492 Exempt.= 188,581,547
No. of chil on 6c who: Ret. = 47,482,209 Exempt.= 84,399,229
• lived with you
• did not live with you due to divorce or separation (see instructi Ret. = 498,528 Exempt.= 645,182
Dependents on 6c not entered above
Add numbers on lines above ▶ ☐

c **Dependents:**

(1) First name Last name	(2) Depe social securi	Number of Returns	den to Number of Exempt.=	ild under age 17 r child tax credit page 15)
CHILDREN AT HOME		47,482,209	84,399,229	35,986,245
CHILDREN AWAY FROM HOME		498,528	645,182	23,613,281
PARENTS		2,859,793	3,455,796	8,987,450
OTHER DEPENDENTS		6,863,549	10,596,827	2,569,637

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

d Total number of exemptions claimed . Returns = See 6a Exemptions = 287,678,582

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 20.

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 = 51,385			7	117,820,074
8a	**Taxable** interest. Attach Schedule B if required			8a	55,130,125
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	6,103,182		
9a	Ordinary dividends. Attach Schedule B if required			9a	28,007,627
b	Qualified dividends	9b	25,049,470		
10	Taxable refunds, credits, or offsets of state and local income taxes			10	21,828,587
11	Alimony received			11	439,196
12	Business income or (loss). Attach Schedule C or C-EZ .13 Cap. Gain Dist. = 1,155,754			12	22,505,697
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13	20,159,535
14	Other gains or (losses). Attach Form 4797			14	1,977,152
15a	IRA distributions	15a	13,498,285	15b	b Taxable amount 12,517,280
16a	Pensions and annuities	16a	28,889,557	16b	b Taxable amount 26,596,737
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	16,503,383
18	Farm income or (loss). Attach Schedule F			18	1,909,241
19	Unemployment compensation			19	14,936,508
20a	Social security benefits	20a	25,422,847	20b	b Taxable amount 16,180,397
21	Other income. List type and amount			21	6,666,372
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	142,244,789

Adjusted Gross Income

23	Educator expenses	23	3,614,291
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	131,619
25	Health savings account deduction. Attach Form 8889	25	1,004,561
26	Moving expenses. Attach Form 3903	26	1,002,314
27	One-half of self-employment tax. Attach Schedule SE	27	17,668,446
28	Self-employed SEP, SIMPLE, and qualified plans	28	909,977
29	Self-employed health insurance deduction	29	3,830,684
30	Penalty on early withdrawal of savings	30	1,102,394
31a	Alimony paid b Recipient's SSN ▶ 597,206	31a	596,538
32	IRA deduction	32	2,583,178
33	Student loan interest deduction	33	10,119,216
34	Tuition and fees. Attach Form 8917	34	1,997,005
35	Domestic production activities deduction. Attach Form 8903	35	615,952

21. Net oper. loss= 1,147,033
21. Stock options= ***4,966
21. Cancel. of debt= 634,797
21. For. earn. inc. ex= 415,519
21. Gambling inc.= 1,841,697

36. Archer MSA Ded.= 6,276
36. Housing ded.= 2,761
36. Other adj.= 144,127

36	Add lines 23 through 31a and 32 through 35	36	35,260,684
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶	37	^142,256,500

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2010)

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

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

2010 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 2010 (99) IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2010, or other tax year beginning , 2010, ending , 20 OMB No. 1545-0074

Name, Address, and SSN

See separate instructions.

PRINT CLEARLY

Your first name and initial Last name **Your social security number**

Total of all returns filed = 142,892,051

Electronically Filed Returns = 111,559,553

If a joint return, spouse's first name and initial Last name **Spouse's social security number**

1040 = 84,071,480

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

1040A = 40,810,489

▲ Make sure the SSN(s) above and on line 6c are correct.

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

1040EZ = 18,010,081

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 . . . . . . ▶ ☐ **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 instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 ☐ Qualifying widow(er) with dependent child

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 child under age 17 qualifying for child tax credit (see page 15)
			☐
			☐
			☐
			☐

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

Dependents on 6c not entered above

If more than four dependents, see instructions 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 20.

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

Total of All Returns Filed

7	Wages, salaries, tips, etc. Attach Form(s) W-2 . . Dep. other earned income = 163,874			7	5,837,350,365
8a	**Taxable** interest. Attach Schedule B if required			8a	139,611,242
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	75,163,368		
9a	Ordinary dividends. Attach Schedule B if required			9a	183,539,268
b	Qualified dividends	9b	136,483,398		
10	Taxable refunds, credits, or offsets of state and local income taxes			10	27,454,568
11	Alimony received			11	8,795,589
12	Business income or (loss). Attach Schedule C or C-EZ .13.Cap. Gain Dist. = 601,335			12	267,265,585
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13	363,808,623
14	Other gains or (losses). Attach Form 4797			14	-18,076,040
15a	IRA distributions	15a	290,619,093	b Taxable amount 15b	194,332,950
16a	Pensions and annuities	16a	881,195,991	b Taxable amount 16b	558,540,932
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	445,734,486
18	Farm income or (loss). Attach Schedule F			18	-11,732,278
19	Unemployment compensation			19	120,249,961
20a	Social security benefits	20a	477,855,868	b Taxable amount 20b	190,745,678
21	Other income. List type and amount			21	34,629,333
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	8,208,441,150

21. Net oper. loss= 144,553,116
21. Stock options= 176,484
21. Cancel. of debt= 10,327,231
21. For. earn. inc. ex= 25,823,350
21. Gambling inc.= 25,187,996

Adjusted Gross Income

23	Educator expenses	23	915,028		
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	472,960		
25	Health savings account deduction. Attach Form 8889	25	2,912,661		
26	Moving expenses. Attach Form 3903	26	2,674,311		
27	One-half of self-employment tax. Attach Schedule SE	27	24,174,249		
28	Self-employed SEP, SIMPLE, and qualified plans	28	18,906,400		
29	Self-employed health insurance deduction	29	23,335,953		
30	Penalty on early withdrawal of savings	30	356,207		
31a	Alimony paid b Recipient's SSN ▶	31a	10,416,420		
32	IRA deduction	32	11,443,203		
33	Student loan interest deduction	33	9,093,467		
34	Tuition and fees. Attach Form 8917	34	4,364,960		
35	Domestic production activities deduction. Attach Form 8903	35	8,674,889		
36	Add lines 23 through 31a and 32 through 35			36	119,299,058
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37	8,089,142,092

36. Archer MSA Ded.= 10,664
36. Housing ded.= 74,227
36. Other adj.= 1,473,458

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2010)

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form 1040 (2010) 39a A = 20,854,588 B = 8,236,128 C = 276,440 D = 76,184 Page **2**

Total of All Returns Filed

Tax and Credits	38	Amount from line 37 (adjusted gross income)			38		
	39a	Check if: ☐A **You** were born before January 2, 1946, ☐C Blind. ☐B **Spouse** was born before January 2, 1946, ☐D Blind. **Total boxes checked ▶ 39a** ☐				Basic Stand. Ded. = 93,678,175 Add. Stand. Ded. = 12,679,683	
	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ **39b** ☐ 684,801				Stand. = 93,678,175	
	40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see instructions)			40	Itmzed = 46,644,509	
	41	Subtract line 40 from line 38			41	124,962,697	
	42	**Exemptions.** Multiply $3,650 by the number on line 6d			42	135,034,489	
	43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	107,304,398	
	44	**Tax** (see instructions). Check if any tax is from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972			44	106,601,255	
	45	**Alternative minimum tax** (see instructions). Attach Form 6251			45	4,019,538	
	46	Add lines 44 and 45 ▶			46	106,631,729	
	47	Foreign tax credit. Attach Form 1116 if required	47	6,661,896		53a F3800= 462,320 53b F8801= 259,546 53c other= 4,159 53c AMV= 66,503 53c Sch R= 98,345 53c F8834= 3,136 53c F8911= 984 53c F8859= 2,014 53c F8936= 211 53c F8396= 41,733	
	48	Credit for child and dependent care expenses. Attach Form 2441	48	6,338,315			
	49	Education credits from Form 8863, line 23	49	11,867,055			
	50	Retirement savings contributions credit. Attach Form 8880	50	6,130,006			
	51	Child tax credit (see instructions)	51	23,579,773			
	52	Residential energy credits. Attach Form 5695	52	7,155,888			
	53	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐ ______	53				
	54	Add lines 47 through 53. These are your **total credits**			54	48,092,456	
	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶			55	93,480,314	
Other Taxes	56	Self-employment tax. Attach Schedule SE			56	17,668,446	
	57	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919			57	a= 132,436	b= 29,849
	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required			58	5,921,264	
	59	**a** ☐ Form(s) W-2, box 9 **b** ☐ Schedule H **c** ☐ Form 5405, line 16			59	a= 119,541	b= 201,661
	60	Add lines 55 through 59. This is your **total tax** ▶			60	102,899,991	
Payments	61	Federal income tax withheld from Forms W-2 and 1099	61	121,393,087		Recapture Tax = 21.336 Other Taxes = 1.002.375	
	62	2010 estimated tax payments and amount applied from 2009 return	62	9,547,968			
	63	Making work pay credit. Attach Schedule M	63	105,809,553			
If you have a qualifying child, attach Schedule EIC.	64a	**Earned income credit (EIC)**	64a	27,367,757			
	b	Nontaxable combat pay election 64b 23,958					
	65	Additional child tax credit. Attach Form 8812	65	20,979,862			
	66	American opportunity credit from Form 8863, line 14	66	11,979,099			
	67	First-time homebuyer credit from Form 5405, line 10	67	334,422		71a F2439= 8,671	
	68	Amount paid with request for extension to file	68	1,457,793		71b F8839= 97,084	
	69	Excess social security and tier 1 RRTA tax withheld	69	1,204,270		71c F8801= 263,847	
	70	Credit for federal tax on fuels. Attach Form 4136	70	354,848		71d F8885= 16,174	
	71	Credits from Form: **a** ☐ 2439 **b** ☐ 8839 **c** ☐ 8801 **d** ☐ 8885	71				Other Payments:
	72	Add lines 61, 62, 63, 64a, and 65 through 71. These are your **total payments** ▶			72	135,487,961	10,874
Refund	73	If line 72 is more than line 60, subtract line 60 from line 72. This is the amount you **overpaid**			73	113.568.220	
	74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			74a	110,706,225	
Direct deposit? See instructions.	▶ b	Routing number 74,364,164 ▶ c Type: ☐ Checking ☐ Savings					
	▶ d	Account number					
	75	Amount of line 73 you want **applied to your 2011 estimated tax** ▶	75	4.114.885			
Amount You Owe	76	**Amount you owe.** Subtract line 72 from line 60. For details on how to pay, see instructions ▶			76	23.889.539	
	77	Estimated tax penalty (see instructions)	77	6.670.019			

Third Party Designee

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

Designee's name ▶ 57,491,941 Phone no. ▶ Personal identification number (PIN) ▶

Sign Here

Joint return? See page 12. 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 Use Only

Print/Type preparer's name 81,107,021	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Form **1040** (2010)

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form 1040 (2010) 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, 1946, ☐ Blind. ☐ **Spouse** was born before January 2, 1946, ☐ Blind. } **Total boxes checked** ▶ **39a** ☐

Basic Stand. Ded. = 717,074,903

Add. Stand. Ded. = 21,011,499

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

Stand. = 738,538,671

40 **Itemized deductions** (from Schedule A) **or** your **standard deduction** (see instructions) . . **40** Itmzed = 1,216,667,246

Real Est. Tax Ded. = 22,187

41 Subtract line 40 from line 38 . . . . **41** 6,386,817,688

42 **Exemptions.** Multiply $3,650 by the number on line 6d **42** 1,049,271,708

43 **Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- . . **43** 5,502,000,658

44 **Tax** (see instructions). Check if any tax is from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 . **44** 1,037,759,795

45 **Alternative minimum tax** (see instructions). Attach Form 6251 . . . . **45** 27,460,515

46 Add lines 44 and 45 . . . . ▶ **46** 1,065,250,236

47 Foreign tax credit. Attach Form 1116 if required **47** 15,223,190

48 Credit for child and dependent care expenses. Attach Form 2441 **48** 3,397,639

49 Education credits from Form 8863, line 23 . . . . **49** 12,272,073

50 Retirement savings contributions credit. Attach Form 8880 **50** 1,029,595

51 Child tax credit (see instructions) **51** 28,503,646

52 Residential energy credits. Attach Form 5695 . . . . **52** 6,173,494

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

53a F3800= 2,168,205
53b F8801= 663,274
53c other= 24,476
53c AMV= 93,449
53c Sch R= 15,627
53c F8834= 2,945
53c F8911= 1,156
53c F8859= 3,135
53c F8936= 1,135
53c F8396= 51,199

54 Add lines 47 through 53. These are your **total credits** **54** 69,621,344

55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- . . . . ▶ **55** 995,628,892

Other Taxes

56 Self-employment tax. Attach Schedule SE **56** 48,339,745

57 Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919 . . **57** a= 23,288 b= 12,840

58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required . . **58** 5,817,684

59 **a** ☐ Form(s) W-2, box 9 **b** ☐ Schedule H **c** ☐ Form 5405, line 16 . . . . **59** a= 71,619 b= 968,164

60 Add lines 55 through 59. This is your **total tax** . . . . ▶ **60** 1,051,971,188

Payments

Recapture Tax = 243,717

Other Taxes = 295,454

61 Federal income tax withheld from Forms W-2 and 1099 . . **61** 875,470,232

62 2010 estimated tax payments and amount applied from 2009 return **62** 221,801,067

63 Making work pay credit. Attach Schedule M **63** 54,328,950

If you have a qualifying child, attach Schedule EIC.

64a **Earned income credit (EIC)** **64a** 59,562,031

b Nontaxable combat pay election **64b** 339,350

65 Additional child tax credit. Attach Form 8812 . . . . **65** 27,754,241

66 American opportunity credit from Form 8863, line 14 . . . **66** 10,620,383

67 First-time homebuyer credit from Form 5405, line 10 . . . **67** 2,285,948

68 Amount paid with request for extension to file **68** 68,878,004

69 Excess social security and tier 1 RRTA tax withheld **69** 2,098,214

70 Credit for federal tax on fuels. Attach Form 4136 . . . . **70** 158,669

71 Credits from Form: **a** ☐ 2439 **b** ☐ 8839 **c** ☐ 8801 **d** ☐ 8885 **71**

71a F2439= 98,333
71b F8839= 1,206,776
71c F8801= 812,206
71d F8885= 31,149

72 Add lines 61, 62, 63, 64a, and 65 through 71. These are your **total payments** . . . . ▶ **72** 1,325,416,423 Other Payments: 32,392

Refund

73 If line 72 is more than line 60, subtract line 60 from line 72. This is the amount you **overpaid** **73** -373,431,750

74a Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here . ▶ ☐ **74a** 326,054,483

Direct deposit? See instructions.

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

▶ d Account number

75 Amount of line 73 you want **applied to your 2011 estimated tax** ▶ **75** 47,377,267

Amount You Owe

76 **Amount you owe.** Subtract line 72 from line 60. For details on how to pay, see instructions ▶ **76** 100,792,322

77 Estimated tax penalty (see instructions) **77** 805,807

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **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 12. 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 Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

2010 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 **2010** (99) IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2010, or other tax year beginning , 2010, ending , 20 OMB No. 1545-0074

Name, Address, and SSN

See separate instructions.

PRINT CLEARLY

Your first name and initial | Last name
Total 1040 ONLY returns filed = 84,071,480
Your social security number

If a joint return, spouse's first name and initial | Last name
Electronically filed forms 1040 Only = 62,427,066
Spouse's social security number

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

▲ Make sure the SSN(s) above and on line 6c are correct.

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

Checking a box below will not

Y = * 2,867,054 Y = ** 6,215,530

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

Filing Status

Check only one box.

30,393,005 1 ☐ Single

42,316,792 2 ☐ Married filing jointly (even if only one had income)

1,740,067 3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶ 51,475

9,570,141 4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 ☐ Qualifying widow(er) with dependent child

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a . 82,176,126

b ☐ **Spouse** 42,332,762

Boxes checked on 6a a Exempt.= 124,508,888

No. of chil Ret. = 30,332,818 **on 6c who:** Exempt.= 54,930,810

• lived with you

• did not live with you due to divorce or separation (see instructi Ret. = 329,549 Exempt.= 415,149

Dependents on 6c not entered above

Add numbers on lines above ▶ ☐

c **Dependents:**

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

(1) First name Last name	Number of Returns	Number of Exempt.=	ld under age 17 r child tax credit page 15)
CHILDREN AT HOME	30,332,818	54,930,810	20,964,646
CHILDREN AWAY FROM HOME	329,549	415,149	14,799,878
PARENTS	1,664,288	2,002,749	5,477,293
OTHER DEPENDENTS	2,798,942	4,002,452	1,493,493

d Total number of exemptions claimed . Returns = See 6a Exemptions = 185,860,047 .

Total for Form 1040 Only

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 20.

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2			7	64,394,209
8a	**Taxable** interest. Attach Schedule B if required			8a	44,714,042
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	5,902,609		
9a	Ordinary dividends. Attach Schedule B if required			9a	25,400,993
b	Qualified dividends	9b	22,892,287		
10	Taxable refunds, credits, or offsets of state and local income taxes			10	21,828,587
11	Alimony received			11	439,196
12	Business income or (loss). Attach Schedule C or C-EZ .13 Cap. Gain Dist. = 956,524			12	22,505,697
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13	20,159,535
14	Other gains or (losses). Attach Form 4797			14	1,977,152
15a	IRA distributions	15a	11,548,551	15b	10,668,457
	b Taxable amount				
16a	Pensions and annuities	16a	23,328,918	16b	21,341,217
	b Taxable amount				
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	16,503,383
18	Farm income or (loss). Attach Schedule F			18	1,909,241
19	Unemployment compensation			19	8,277,662
20a	Social security benefits	20a	18,510,485	20b	13,149,795
	b Taxable amount				
21	Other income. List type and amount			21	5,599,293
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	83,870,486

21. Net oper. loss= 1,147,033
21. Stock options= 4,966
21. Cancel. of debt= 634,797
21. For. earn. inc. ex= 415,519
21. Gambling inc.= 1,841,697

Adjusted Gross Income

23	Educator expenses	23	3,014,070		
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	131,619		
25	Health savings account deduction. Attach Form 8889	25	1,004,561		
26	Moving expenses. Attach Form 3903	26	1,002,314		
27	One-half of self-employment tax. Attach Schedule SE	27	17,668,446		
28	Self-employed SEP, SIMPLE, and qualified plans	28	909,977		
29	Self-employed health insurance deduction	29	3,830,684		
30	Penalty on early withdrawal of savings	30	1,102,394		
31a	Alimony paid b Recipient's SSN ▶	31a	596,538		
32	IRA deduction	32	2,209,056		
33	Student loan interest deduction	33	6,623,754		
34	Tuition and fees. Attach Form 8917	34	1,424,650		
35	Domestic production activities deduction. Attach Form 8903	35	615,952		
36	Add lines 23 through 31a and 32 through 35			36	30,645,806
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37	84,071,480

36. Archer MSA Ded.= 6,276
36. Housing ded.= 2,761
36. Other adj.= 144,127

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2010)

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

2010 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 **2010** (99) IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2010, or other tax year beginning , 2010, ending , 20 OMB No. 1545-0074

Name, Address, and SSN

See separate instructions.

PRINT CLEARLY

Your first name and initial | Last name

Total 1040 ONLY returns filed = 84,071,480

Your social security number

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

Electronically filed forms 1040 Only = 62,427,066

Spouse's social security number

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

Make sure the SSN(s) above and on line 6c are correct.

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

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 . . . . . . ▶ ☐ **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 instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child

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 child under age 17 qualifying for child tax credit (see page 15)
			☐
			☐
			☐
			☐

No. of children on 6c who:
• lived with you
• did not live with you due to divorce or separation (see instructions)
Dependents on 6c not entered above

If more than four dependents, see instructions 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 20.

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

Line	Description	Line	Amount	Line	Amount
7	Wages, salaries, tips, etc. Attach Form(s) W-2			7	4,576,697,663
8a	**Taxable** interest. Attach Schedule B if required			8a	132,574,556
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	74,623,536		
9a	Ordinary dividends. Attach Schedule B if required			9a	181,031,535
b	Qualified dividends	9b	134,882,282		
10	Taxable refunds, credits, or offsets of state and local income taxes			10	27,454,568
11	Alimony received			11	8,795,589
12	Business income or (loss). Attach Schedule C or C-EZ .13.Cap. Gain Dist. = 510,182			12	267,265,585
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13	363,808,623
14	Other gains or (losses). Attach Form 4797			14	-18,076,040
15a	IRA distributions	15a	273,142,240	15b	b Taxable amount 179,732,560
16a	Pensions and annuities	16a	777,595,365	16b	b Taxable amount 474,670,048
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	445,734,486
18	Farm income or (loss). Attach Schedule F			18	-11,732,278
19	Unemployment compensation			19	72,619,838
20a	Social security benefits	20a	364,594,370	20b	b Taxable amount 167,984,981
21	Other income. List type and amount			21	31,681,769
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	6,766,343,216

Adjusted Gross Income

Line	Description	Line	Amount	Line	Amount
23	Educator expenses	23	770,340		
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	472,960		
25	Health savings account deduction. Attach Form 8889	25	2,912,661		
26	Moving expenses. Attach Form 3903	26	2,674,311		
27	One-half of self-employment tax. Attach Schedule SE	27	24,174,249		
28	Self-employed SEP, SIMPLE, and qualified plans	28	18,906,400		
29	Self-employed health insurance deduction	29	23,335,953		
30	Penalty on early withdrawal of savings	30	356,207		
31a	Alimony paid b Recipient's SSN ▶ 597,206	31a	10,416,420		
32	IRA deduction	32	10,292,318		
33	Student loan interest deduction	33	5,971,263		
34	Tuition and fees. Attach Form 8917	34	2,936,517		
35	Domestic production activities deduction. Attach Form 8903	35	8,674,889		
36	Add lines 23 through 31a and 32 through 35			36	113,452,837
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37	6,652,890,379

21. Net oper. loss=	144,553,116
21. Stock options=	176,484
21. Cancel. of debt=	10,327,231
21. For. earn. inc. ex=	25,823,350
21. Gambling inc.=	25,187,996

36. Archer MSA Ded.=	10,664
36. Housing ded.=	74,227
36. Other adj.=	1,473,458

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2010)

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form 1040 (2010) 39a A = 15,413,429 B = 6,459,522 C = 195,480 D = 50,118 Page **2**

Tax and Credits	38	Amount from line 37 (adjusted gross income)			38		
	39a	Check if: { ☐A **You** were born before January 2, 1946, ☐C Blind. ☐B **Spouse** was born before January 2, 1946, ☐D Blind. } **Total boxes checked ▶ 39a** ☐				Basic Stand. Ded. = 35,367,927 Add. Stand. Ded. = 7,220,928	
	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ **39b** [680,804				Stand. = 35,367,927	
	40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see instructions)			40	Itmzed = 46,644,509	
	41	Subtract line 40 from line 38			41	75,349,568	
	42	**Exemptions.** Multiply $3,650 by the number on line 6d			42	82,176,126	
	43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	67,626,346	
	44	**Tax** (see instructions). Check if any tax is from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972			44	67,000,722	
	45	**Alternative minimum tax** (see instructions). Attach Form 6251			45	4,013,558	
	46	Add lines 44 and 45 ▶			46	67,031,196	
	47	Foreign tax credit. Attach Form 1116 if required	47	6,661,896		53a F3800= 462,320 53b F8801= 259,546 53c other= 4,159 53c AMV= 66,503 53c Sch R= 38,390 53c F8834= 3,136 53c F8911= 984 53c F8859= 2,014 53c F8936= 211 53c F8396= 41,733	
	48	Credit for child and dependent care expenses. Attach Form 2441	48	4,495,518			
	49	Education credits from Form 8863, line 23	49	7,311,114			
	50	Retirement savings contributions credit. Attach Form 8880	50	2,764,645			
	51	Child tax credit (see instructions)	51	14,884,407			
	52	Residential energy credits. Attach Form 5695	52	7,155,888			
	53	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐ ______	53				
	54	Add lines 47 through 53. These are your **total credits**			54	32,981,747	
	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶			55	61,338,870	
Other Taxes	56	Self-employment tax. Attach Schedule SE			56	17,668,446	
	57	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919			57	a= 132,436	b= 29,849
	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required			58	5,921,264	
	59	**a** ☐ Form(s) W-2, box 9 **b** ☐ Schedule H **c** ☐ Form 5405, line 16			59	a= 34,630	b= 201,661
	60	Add lines 55 through 59. This is your **total tax** ▶			60	70,682,652	
Payments	61	Federal income tax withheld from Forms W-2 and 1099	61	68,584,105		Recapture Tax = 21.336 Other Taxes = 1.002.375	
	62	2010 estimated tax payments and amount applied from 2009 return	62	9,108,655			
	63	Making work pay credit. Attach Schedule M	63	60,854,513			
If you have a qualifying child, attach Schedule EIC.	64a	**Earned income credit (EIC)**	64a	10,837,896			
	b	Nontaxable combat pay election 64b 6,961					
	65	Additional child tax credit. Attach Form 8812	65	8,847,716			
	66	American opportunity credit from Form 8863, line 14	66	6,926,849			
	67	First-time homebuyer credit from Form 5405, line 10	67	334,422		71a F2439= 8,671	
	68	Amount paid with request for extension to file	68	1,435,735		71b F8839= 97,084	
	69	Excess social security and tier 1 RRTA tax withheld	69	1,195,898		71c F8801= 263,847	
	70	Credit for federal tax on fuels. Attach Form 4136	70	354,848		71d F8885= 16,174	
	71	Credits from Form: **a** ☐ 2439 **b** ☐ 8839 **c** ☐ 8801 **d** ☐ 8885	71				Other Payments:
	72	Add lines 61, 62, 63, 64a, and 65 through 71. These are your **total payments** ▶			72	78,990,585	8,879
Refund	73	If line 72 is more than line 60, subtract line 60 from line 72. This is the amount you **overpaid**			73	61.108.977	
	74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			74a	58,345,200	
Direct deposit? See instructions. ▶	b	Routing number ▶ **c** Type: ☐ Checking ☐ Savings					
▶	d	Account number					
	75	Amount of line 73 you want **applied to your 2011 estimated tax** ▶	75	3.968.772			
Amount You Owe	76	**Amount you owe.** Subtract line 72 from line 60. For details on how to pay, see instructions ▶			76	19.269.711	
	77	Estimated tax penalty (see instructions)	77	6.009.462			

Third Party Designee

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

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

Sign Here

Joint return? See page 12. 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 Use Only

Print/Type preparer's name 53,001,879	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Form **1040** (2010)

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form 1040 (2010) Page **2**

Tax and Credits	38	Amount from line 37 (adjusted gross income)			38		
	39a	Check if: ☐ **You** were born before January 2, 1946, ☐ Blind. ☐ **Spouse** was born before January 2, 1946, ☐ Blind. **Total boxes checked** ▶ **39a** ☐				Basic Stand. Ded. = 296,234,886 Add. Stand. Ded. = 12,228,898	
	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ **39b** ☐				Stand. = 308,733,735	
	40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see instructions)			40	Itmzed = 1,216,667,246	
	41	Subtract line 40 from line 38			41	5,361,284,347	
	42	**Exemptions.** Multiply $3,650 by the number on line 6d			42	677,828,406	
	43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	4,769,752,344	
	44	**Tax** (see instructions). Check if any tax is from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972			44	939,611,272	
	45	**Alternative minimum tax** (see instructions). Attach Form 6251			45	27,456,220	
	46	Add lines 44 and 45 ▶			46	967,097,419	
	47	Foreign tax credit. Attach Form 1116 if required	47	15,223,190		53a F3800= 2,168,205 53b F8801= 663,274 53c other= 24,476 53c AMV= 93,449 53c Sch R= 5,856 53c F8834= 2,945 53c F8911= 1,156 53c F8859= 2,014 53c F8936= 1,135 53c F8396= 51,199	
	48	Credit for child and dependent care expenses. Attach Form 2441	48	2,403,852			
	49	Education credits from Form 8863, line 23	49	8,449,485			
	50	Retirement savings contributions credit. Attach Form 8880	50	498,041			
	51	Child tax credit (see instructions)	51	20,057,521			
	52	Residential energy credits. Attach Form 5695	52	6,173,494			
	53	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐	53				
	54	Add lines 47 through 53. These are your **total credits**			54	55,817,520	
	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶			55	911,279,899	
Other Taxes	56	Self-employment tax. Attach Schedule SE			56	48,339,745	
	57	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919			57	a= 23,288 b= 12,840	
	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required			58	5,817,684	
	59	**a** ☐ Form(s) W-2, box 9 **b** ☐ Schedule H **c** ☐ Form 5405, line 16			59	a= 15,899 b= 968,164	
	60	Add lines 55 through 59. This is your **total tax** ▶			60	967,566,475	
Payments	61	Federal income tax withheld from Forms W-2 and 1099	61	751,523,962		Recapture Tax = 243.717 Other Taxes = 295.454	
	62	2010 estimated tax payments and amount applied from 2009 return	62	220,629,155			
	63	Making work pay credit. Attach Schedule M	63	34,095,672			
If you have a qualifying child, attach Schedule EIC.	64a	**Earned income credit (EIC)**	64a	24,034,223			
	b	Nontaxable combat pay election 64b 74,411					
	65	Additional child tax credit. Attach Form 8812	65	11,735,439			
	66	American opportunity credit from Form 8863, line 14	66	6,383,979			
	67	First-time homebuyer credit from Form 5405, line 10	67	2,285,948		71a F2439= 98,333	
	68	Amount paid with request for extension to file	68	68,852,094		71b F8839= 1,206,776	
	69	Excess social security and tier 1 RRTA tax withheld	69	2,094,820		71c F8801= 812,206	
	70	Credit for federal tax on fuels. Attach Form 4136	70	158,669		71d F8885= 31,149	
	71	Credits from Form: **a** ☐ 2439 **b** ☐ 8839 **c** ☐ 8801 **d** ☐ 8885	71				
	72	Add lines 61, 62, 63, 64a, and 65 through 71. These are your **total payments** ▶			72	1,124,189,540	Other Payments: 32,293
Refund	73	If line 72 is more than line 60, subtract line 60 from line 72. This is the amount you **overpaid**			73	-252.784.112	
	74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			74a	205,535,987	
Direct deposit? See instructions.	▶ b	Routing number ▶ **c** Type: ☐ Checking ☐ Savings					
	▶ d	Account number					
	75	Amount of line 73 you want **applied to your 2011 estimated tax** ▶	75	47,248,125			
Amount You Owe	76	**Amount you owe.** Subtract line 72 from line 60. For details on how to pay, see instructions ▶			76	96,936,959	
	77	Estimated tax penalty (see instructions)	77	775,912			

Third Party Designee

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

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

Sign Here

Joint return? See page 12. 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 Use Only

Print/Type preparer's name | Preparer's signature | Date | Check ☐ if self-employed | PTIN

Firm's name ▶ | Firm's EIN ▶

Firm's address ▶ | Phone no.

Form **1040** (2010)

2010 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 **2010** (99) IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2010, or other tax year beginning , 2010, ending , 20 OMB No. 1545-0074

Name, Address, and SSN

See separate instructions.

PRINT CLEARLY

Your first name and initial Electronically Filed Returns = 111,559,553	Last name	**Your social security number** 111,559,553
If a joint return, spouse's first name and initial 1040 = 62,427,066	Last name	**Spouse's social security number** 56,109,746
Home address (number and street). If you have a P.O. box, see instructions. 1040A = 35,419,288	Apt. no.	▲ Make sure the SSN(s) above and on line 6c are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, see instructions. 1040EZ = 13,713,200		Checking a box below will not Y = * 3,210,964 Y = ** 5,167,687

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

Filing Status

Check only one box.

49,301,003 1 ☐ Single
42,168,404 2 ☐ Married filing jointly (even if only one had income)
1,560,257 3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
18,474,881 4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
55,008 5 ☐ Qualifying widow(er) with dependent child

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a . =105,931,699
b ☐ **Spouse** . 42,177,615

Boxes check Ret. = =105,931,699
on 6a a Exempt.= 148,109,316
No. of chil Ret. = 39,586,975
on 6c who: Exempt.= 70,414,125
• lived with you
• did not live with you due to divorce or separation (see instructi Ret. = 364,653 Exempt.= 460,591
Dependents on 6c not entered above
Add numbers on lines above ▶ ☐

c **Dependents:**

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

(1) First name Last name	(2) Depe social securi	Number of Returns	den to	Number of Exempt.=	ild under age 17 r child tax credit page 15)
CHILDREN AT HOME		39,586,975		70,414,125	30,503,386
CHILDREN AWAY FROM HOME		364,653		460,591	19,797,229
PARENTS		2,151,988		2,550,621	7,229,165
OTHER DEPENDENTS		5,454,636		7,762,201	1,937,769

d Total number of exemptions claimed . Returns = See 6a Exemptions = 229,296,853 .

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 20.

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2			7	94,387,913
8a	**Taxable** interest. Attach Schedule B if required			8a	42,056,011
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	4,706,999		
9a	Ordinary dividends. Attach Schedule B if required			9a	21,399,849
b	Qualified dividends	9b	19,587,407		
10	Taxable refunds, credits, or offsets of state and local income taxes			10	17,940,760
11	Alimony received			11	340,994
12	Business income or (loss). Attach Schedule C or C-EZ .13.Cap. Gain Dist. = 869,281			12	16,784,236
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13	15,686,942
14	Other gains or (losses). Attach Form 4797			14	1,568,061
15a	IRA distributions	15a	10,025,626	b Taxable amount 15b	9,261,092
16a	Pensions and annuities	16a	21,668,643	b Taxable amount 16b	19,793,079
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	12,547,020
18	Farm income or (loss). Attach Schedule F			18	1,531,510
19	Unemployment compensation			19	12,167,883
20a	Social security benefits	20a	18,499,476	b Taxable amount 20b	11,836,289
21	Other income. List type and amount			21	5,149,596
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	111,272,485

Adjusted Gross Income

23	Educator expenses	23	2,945,113
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	97,906
25	Health savings account deduction. Attach Form 8889	25	823,181
26	Moving expenses. Attach Form 3903	26	836,703
27	One-half of self-employment tax. Attach Schedule SE	27	13,054,605
28	Self-employed SEP, SIMPLE, and qualified plans	28	697,690
29	Self-employed health insurance deduction	29	2,913,916
30	Penalty on early withdrawal of savings	30	840,955
31a	Alimony paid b Recipient's SSN ▶ 397,555	31a	441,128
32	IRA deduction	32	1,998,832
33	Student loan interest deduction	33	8,801,950
34	Tuition and fees. Attach Form 8917	34	1,587,731
35	Domestic production activities deduction. Attach Form 8903	35	506,546

21. Net oper. loss= 840,834
21. Stock options= 2,983
21. Cancel. of debt= 459,849
21. For. earn. inc. ex= 146,729
21. Gambling inc.= 1,392,366

36. Archer MSA Ded.= 3,449
36. Housing ded.= 607
36. Other adj.= 98,132

36	Add lines 23 through 31a and 32 through 35	36	27,747,082
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶	37	111,559,553

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2010)

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

2010 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 2010 (99) IRS Use Only—Do not write or staple in this space.

OMB No. 1545-0074

Name, Address, and SSN

See separate instructions.

PRINT CLEARLY

For the year Jan. 1–Dec. 31, 2010, or other tax year beginning , 2010, ending , 20

Your first name and initial | Last name | **Your social security number**

Electronically Filed Returns = 111,559,553

If a joint return, spouse's first name and initial | Last name | **Spouse's social security number**

1040's E-filed = 62,427,066

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

1040A's E-filed = 35,419,288

▲ Make sure the SSN(s) above and on line 6c are correct.

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

1040EZ's E-filed = 13,713,200

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 . . . . . . ▶ ☐ **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 instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 ☐ Qualifying widow(er) with dependent child

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 child under age 17 qualifying for child tax credit (see page 15)
			☐
			☐
			☐
			☐

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

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

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 20.

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2			7	4,686,116,001
8a	**Taxable** interest. Attach Schedule B if required			8a	87,818,168
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	52,989,321		
9a	Ordinary dividends. Attach Schedule B if required			9a	113,532,267
b	Qualified dividends	9b	82,490,971		
10	Taxable refunds, credits, or offsets of state and local income taxes			10	20,988,511
11	Alimony received			11	6,936,874
12	Business income or (loss). Attach Schedule C or C-EZ .13*Cap. Gain Dist. = 406,951			12	190,421,968
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13	205,541,978
14	Other gains or (losses). Attach Form 4797			14	-13,619,245
15a	IRA distributions	15a	210,463,276	b Taxable amount 15b	140,964,524
16a	Pensions and annuities	16a	659,427,398	b Taxable amount 16b	403,609,641
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	327,148,764
18	Farm income or (loss). Attach Schedule F			18	-8,396,741
19	Unemployment compensation			19	96,083,842
20a	Social security benefits	20a	348,613,154	b Taxable amount 20b	139,110,767
21	Other income. List type and amount			21	22,964,403
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	6,348,138,287

Adjusted Gross Income

23	Educator expenses	23	743,366
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	336,477
25	Health savings account deduction. Attach Form 8889	25	2,348,273
26	Moving expenses. Attach Form 3903	26	2,187,606
27	One-half of self-employment tax. Attach Schedule SE	27	17,140,285
28	Self-employed SEP, SIMPLE, and qualified plans	28	14,228,773
29	Self-employed health insurance deduction	29	17,955,835
30	Penalty on early withdrawal of savings	30	289,101
31a	Alimony paid b Recipient's SSN ▶	31a	7,622,750
32	IRA deduction	32	8,694,149
33	Student loan interest deduction	33	7,872,557
34	Tuition and fees. Attach Form 8917	34	3,450,258
35	Domestic production activities deduction. Attach Form 8903	35	6,330,672

21. Net oper. loss=	84,439,408
21. Stock options=	75,241
21. Cancel. of debt=	5,546,790
21. For. earn. inc. ex=	9,788,214
21. Gambling inc.=	16,831,931

36. Archer MSA Ded.=	5,196
36. Housing ded.=	16,981
36. Other adj.=	877,507

36	Add lines 23 through 31a and 32 through 35	36	90,099,786
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶	37	6,258,038,501

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2010)

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form 1040 (2010) 39a A = 14,886,764 B = 5,893,123 C = 201,064 D = 62,826 Page **2**

Tax and Credits	38	Amount from line 37 (adjusted gross income)			38		
	39a	Check if: { A **You** were born before January 2, 1946, C Blind. } **Total boxes checked** ▶ 39a ☐ B **Spouse** was born before January 2, 1946, D Blind.				Basic Stand. Ded. = 72,801,938 Add. Stand. Ded. = 8,933,017	
	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b [422,143				Stand. = 72,801,938	
	40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see instructions)			40	Itmzed = 37,134,265	
	41	Subtract line 40 from line 38 Real Est. Tax Ded. = 0			41	98,947,891	
	42	**Exemptions.** Multiply $3,650 by the number on line 6d			42	105,932,698	
	43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	84,869,375	
	44	**Tax** (see instructions). Check if any tax is from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972			44	84,354,121	
	45	**Alternative minimum tax** (see instructions). Attach Form 6251			45	3,152,208	
	46	Add lines 44 and 45 ▶			46	84,374,247	
	47	Foreign tax credit. Attach Form 1116 if required	47	5,229,365		53a F3800= 360,666 53b F8801= 198,212 53c other= 515 53c AMV= 55,312 53c Sch R= 68,940 53c F8834= 1,819 53c F8911= *** 53c F8859= 2,014 53c F8936= 100 53c F8396= 39,480	
	48	Credit for child and dependent care expenses. Attach Form 2441	48	5,606,479			
	49	Education credits from Form 8863, line 23	49	10,366,304			
	50	Retirement savings contributions credit. Attach Form 8880	50	5,416,222			
	51	Child tax credit (see instructions)	51	20,048,321			
	52	Residential energy credits. Attach Form 5695	52	5,900,848			
	53	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐	53				
	54	Add lines 47 through 53. These are your **total credits**			54	40,494,649	
	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶			55	73,075,582	
Other Taxes	56	Self-employment tax. Attach Schedule SE			56	13,054,605	
	57	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919			57	a= 106,920	b= 16,419
	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required			58	4,873,986	
	59	**a** ☐ Form(s) W-2, box 9 **b** ☐ Schedule H **c** ☐ Form 5405, line 16			59	a= 107,440	b= 132,538
	60	Add lines 55 through 59. This is your **total tax** ▶			60	80,256,381	
Payments	61	Federal income tax withheld from Forms W-2 and 1099	61	97,182,042		Recapture Tax = 14,385 Other Taxes = 835,941	
	62	2010 estimated tax payments and amount applied from 2009 return	62	6,966,655			
If you have a qualifying child, attach Schedule EIC.	63	Making work pay credit. Attach Schedule M	63	86,964,156			
	64a	**Earned income credit (EIC)**	64a	23,865,597			
	b	Nontaxable combat pay election 64b 20,019					
	65	Additional child tax credit. Attach Form 8812	65	17,872,155			
	66	American opportunity credit from Form 8863, line 14	66	10,581,505			
	67	First-time homebuyer credit from Form 5405, line 10	67	0		71a F2439= 7,447	
	68	Amount paid with request for extension to file	68	928,563		71b F8839= 0	
	69	Excess social security and tier 1 RRTA tax withheld	69	969,697		71c F8801= 211,991	
	70	Credit for federal tax on fuels. Attach Form 4136	70	294,297		71d F8885= 11,509	
	71	Credits from Form: **a** ☐ 2439 **b** ☐ 8839 **c** ☐ 8801 **d** ☐ 8885	71				Other Payments:
	72	Add lines 61, 62, 63, 64a, and 65 through 71. These are your **total payments** ▶			72	107,124,161	142
Refund	73	If line 72 is more than line 60, subtract line 60 from line 72. This is the amount you **overpaid**			73	92,638,081	
	74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			74a	90,503,895	
Direct deposit? See instructions.	▶ b	Routing number 71,568,078 ▶ **c** Type: ☐ Checking ☐ Savings					
	▶ d	Account number					
	75	Amount of line 73 you want **applied to your 2011 estimated tax** ▶	75	3,015,998			
Amount You Owe	76	**Amount you owe.** Subtract line 72 from line 60. For details on how to pay, see instructions ▶			76	15,565,950	
	77	Estimated tax penalty (see instructions)	77	4,589,331			

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **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 12. 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 Use Only

Print/Type preparer's name 68,596,071	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Form **1040** (2010)

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

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form 1040 (2010) Page **2**

Tax and Credits	38	Amount from line 37 (adjusted gross income)			**38**	
	39a	Check if: { ☐ **You** were born before January 2, 1946, ☐ Blind. / ☐ **Spouse** was born before January 2, 1946, ☐ Blind. } **Total boxes checked ▶ 39a** ☐				Basic Stand. Ded. = 561,298,978 Add. Stand. Ded. = 14,752,868
	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ **39b** ☐				Stand. = 576,270,284
	40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see instructions)			**40**	Itmzed = 931,358,278
	41	Subtract line 40 from line 38			**41**	4,907,983,881
	42	**Exemptions.** Multiply $3,650 by the number on line 6d			**42**	836,933,041
	43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			**43**	4,195,741,029
	44	**Tax** (see instructions). Check if any tax is from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972			**44**	781,300,454
	45	**Alternative minimum tax** (see instructions). Attach Form 6251			**45**	20,269,748
	46	Add lines 44 and 45 ▶			**46**	801,587,200
	47	Foreign tax credit. Attach Form 1116 if required	**47**	6,189,245		53a F3800= 1,580,483 53b F8801= 487,643 53c other= 2,333 53c AMV= 80,266 53c Sch R= 10,758 53c F8834= 2,105 53c F8911= *** 53c F8859= 2,014 53c F8936= 343 53c F8396= 49,820
	48	Credit for child and dependent care expenses. Attach Form 2441	**48**	3,003,258		
	49	Education credits from Form 8863, line 23	**49**	10,668,967		
	50	Retirement savings contributions credit. Attach Form 8880	**50**	901,626		
	51	Child tax credit (see instructions)	**51**	24,459,009		
	52	Residential energy credits. Attach Form 5695	**52**	5,019,519		
	53	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐	**53**			
	54	Add lines 47 through 53. These are your **total credits**			**54**	52,455,376
	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶			**55**	749,131,824
Other Taxes	56	Self-employment tax. Attach Schedule SE			**56**	34,274,040
	57	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919			**57**	a= 18,469 b= 5,226
	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required			**58**	4,452,191
	59	**a** ☐ Form(s) W-2, box 9 **b** ☐ Schedule H **c** ☐ Form 5405, line 16			**59**	a= 66,311 b= 604,279
	60	Add lines 55 through 59. This is your **total tax** ▶			**60**	789,342,427
Payments	61	Federal income tax withheld from Forms W-2 and 1099	**61**	700,347,241		Recapture Tax = 153,551 Other Taxes = 178,311
	62	2010 estimated tax payments and amount applied from 2009 return	**62**	150,979,907		
	63	Making work pay credit. Attach Schedule M	**63**	44,794,763		
If you have a qualifying child, attach Schedule EIC.	64a	**Earned income credit (EIC)**	**64a**	53,889,184		
	b	Nontaxable combat pay election **64b** 303,332				
	65	Additional child tax credit. Attach Form 8812	**65**	23,002,033		
	66	American opportunity credit from Form 8863, line 14	**66**	9,374,376		
	67	First-time homebuyer credit from Form 5405, line 10	**67**	0		71a F2439= 49,489
	68	Amount paid with request for extension to file	**68**	37,548,791		71b F8839= 0
	69	Excess social security and tier 1 RRTA tax withheld	**69**	1,676,495		71c F8801= 517,588
	70	Credit for federal tax on fuels. Attach Form 4136	**70**	138,837		71d F8885= 22,603
	71	Credits from Form: **a** ☐ 2439 **b** ☐ 8839 **c** ☐ 8801 **d** ☐ 8885	**71**			Other Payments:
	72	Add lines 61, 62, 63, 64a, and 65 through 71. These are your **total payments** ▶			**72**	1,022,341,347 40
Refund	73	If line 72 is more than line 60, subtract line 60 from line 72. This is the amount you **overpaid**			**73**	-302,696,359
	74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			**74a**	274,318,979
Direct deposit? See instructions. ▶	b	Routing number ▶ **c** Type: ☐ Checking ☐ Savings				
▶	d	Account number				
	75	Amount of line 73 you want **applied to your 2011 estimated tax** ▶	**75**	28,377,380		
Amount You Owe	76	**Amount you owe.** Subtract line 72 from line 60. For details on how to pay, see instructions ▶			**76**	70,205,480
	77	Estimated tax penalty (see instructions)	**77**	508,042		

Third Party Designee

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

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

Sign Here

Joint return? See page 12. 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 Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Form **1040** (2010)

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

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **1040A**
Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return (99) **2010**
IRS Use Only—Do not write or staple in this space.

OMB No. 1545-0074

Name, Address, and SSN

See separate instructions.

P R I N T C L E A R L Y

Your first name and initial | Last name
Total Forms Filed = 40,810,489

Your social security number

If a joint return, spouse's first name and initial | Last name
Total Forms Filed Electronically = 35,419,288

Spouse's social security number

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

▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, see instructions.
Single = 17,400,203 Joint = 10,252,365

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

Checking a box below will not change your tax or refund.
Y = * 947,550 ☐ **You** Y = ** 667,073 ☐ **Spouse**

Filing status
Check only one box.

17,400,203 1 ☐ Single
10,252,365 2 ☐ Married filing jointly (even if only one had income)
792,225 3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
12,346,576 4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
19,120 5 ☐ Qualifying widow(er) with dependent child (see instructions)

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a. 40,810,489
b ☐ **Spouse** 10,258,360

Boxes checked on 6a and 6b Exem. = 50,431,453
No. of children on 6c who:
• lived with you Ret. = 17,149,392 Exem. = 29,468,419
• did not live with you due to divorce or separation (see instructions) Ret. = 168,978 Exem. = 230,033
Dependents on 6c not entered above

If more than six dependents, see instructions.

c **Dependents:**

(1) First name Last name	**(2)** Dependent's social security number	**(3)** Dependent's relationship to you	**(4)** ✓ if child under age 17 qualifying for child tax credit (see page 16)
CHILDREN AT HOME	17,149,392	29,468,419	15,021,599
CHILDREN AWAY FROM HOME	168,978	230,033	8,813,403
PARENTS	1,195,505	1,453,047	3,510,157
OTHER DEPENDENTS	4,064,607	6,594,376	1,076,143
TOTAL DEPENDENTS	20,324,139	37,745,876	☐
Total	Returns = See 6a	88,177,329	☐

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 20.

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2.			7	35,959,301
8a	**Taxable** interest. Attach Schedule B if required.			8a	8,336,358
b	**Tax-exempt** interest. **Do not** include on line 8a.	8b	200,572		
9a	Ordinary dividends. Attach Schedule B if required.			9a	2,606,634
b	Qualified dividends (see instructions).	9b	2,157,184		
10	Capital gain distributions (see instructions).			10	199,229
11a	IRA distributions.	11a	1,949,734		
11b	Taxable amount (see instructions).			11b	1,848,823
12a	Pensions and annuities.	12a	5,560,639		
12b	Taxable amount (see instructions).			12b	5,255,520
	Other Income = 939,947				
13	Unemployment compensation and Alaska Permanent Fund dividends.			13	4,841,156
14a	Social security benefits.	14a	6,912,362		
14b	Taxable amount (see instructions).			14b	3,030,602
15	Add lines 7 through 14b (far right column). This is your **total income.** ▶			15	40,368,226

Adjusted gross income

16	Educator expenses (see instructions).	16	600,221		
17	IRA deduction (see instructions).	17	374,122		
18	Student loan interest deduction (see instructions).	18	3,495,463		
19	Tuition and fees. Attach Form 8917.	19	572,356		
20	Add lines 16 through 19. These are your **total adjustments.**			20	4,614,878
21	Subtract line 20 from line 15. This is your **adjusted gross income.** ▶			21	40,810,489

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11327A Form **1040A** (2010)

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

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) 2010

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

OMB No. 1545-0074

Name, Address, and SSN

See separate instructions.

PRINT CLEARLY

Your first name and initial | Last name

Total Forms Filed = 40,810,489

Your social security number

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

Total Forms Filed Electronically = 35,419,288

Spouse's social security number

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

▲ Make sure the SSN(s) above and on line 6c are correct.

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

Single = 17,400,203 Joint = 10,252,365

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 . . . . ▶ ☐ **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 instructions.) 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 instructions)

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 instructions)

Dependents on 6c not entered above

Add numbers on lines above ▶

If more than six dependents, see instructions.

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see page 16)
			☐
			☐
			☐
			☐
			☐
			☐

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 20.

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2.		7	944,996,486
8a	**Taxable** interest. Attach Schedule B if required.		8a	6,746,409
b	**Tax-exempt** interest. **Do not** include on line 8a.	8b 539,832		
9a	Ordinary dividends. Attach Schedule B if required.		9a	2,507,733
b	Qualified dividends (see instructions).	9b 1,601,116		
10	Capital gain distributions (see instructions).		10	91,153
11a	IRA distributions.	11a 17,476,853	11b Taxable amount (see instructions). 11b	14,600,390
12a	Pensions and annuities.	12a 103,600,627	12b Taxable amount (see instructions). 12b	83,870,885
		Other Income = 2,481,875		
13	Unemployment compensation and Alaska Permanent Fund dividends.		13	34,726,302
14a	Social security benefits.	14a 113,261,498	14b Taxable amount (see instructions). 14b	22,760,697
15	Add lines 7 through 14b (far right column). This is your **total income.** ▶		15	1,112,781,929

Adjusted gross income

16	Educator expenses (see instructions).	16 144,688		
17	IRA deduction (see instructions).	17 1,150,886		
18	Student loan interest deduction (see instructions).	18 3,122,205		
19	Tuition and fees. Attach Form 8917.	19 1,428,442		
20	Add lines 16 through 19. These are your **total adjustments.**		20	5,846,221
21	Subtract line 20 from line 15. This is your **adjusted gross income.** ▶		21	1,106,935,708

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11327A Form **1040A** (2010)

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

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form 1040A (2010) 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, 1946, C Blind } **Total boxes checked** ▶ 23a ☐ A= 5,441,160 B= 1,776,606
B **Spouse** was born before January 2, 1946, D Blind C= 80,960 D= 26,066

b If you are married filing separately and your spouse itemizes deductions, see page 30 and check here ▶ 23b ☐ Boxes Checked= 3,997

24 Enter your **standard deduction** (see instructions). Tot. Std. Ded.= 40,304,172 24 Add. Std. Ded= 5,458,755

25 Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-. 25 36,020,337

26 **Exemptions.** Multiply $3,650 by the number on line 6d. 26 40,174,090

27 Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your **taxable income.** ▶ 27 27,611,132

28 **Tax,** including any alternative minimum tax (see instructions). 28 27,533,614

29 Credit for child and dependent care expenses. Attach Form 2441. 29 1,842,797

30 Credit for the elderly or the disabled. Attach Schedule R. 30 59,955

31 Education credits from Form 8863, line 23. 31 4,555,941

32 Retirement savings contributions credit. Attach Form 8880. 32 3,365,361

33 Child tax credit (see instructions). 33 8,695,365

34 Add lines 29 through 33. These are your **total credits.** 34 15,110,709

35 Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-. 35 20,074,524

36 Advance earned income credit payments from Form(s) W-2, box 9. 36 84,911

37 Add lines 35 and 36. This is your **total tax.** ▶ 37 20,150,419

38 Federal income tax withheld from Forms W-2 and 1099. 38 35,988,092

39 2010 estimated tax payments and amount applied from 2009 return. 39 439,313

If you have a qualifying child, attach Schedule EIC.

40 Making work pay credit. Attach Schedule M. 40 33,183,479

41a **Earned income credit (EIC).** 41a 14,568,699

b Nontaxable combat pay election. 41b 15,995

42 Additional child tax credit. Attach Form 8812. 42 12,132,147 Excess FICA withheld= 8,372

43 American opportunity credit from Form 8863, line 14. 43 5,052,251 Extension Request= 20,039

44 Add lines 38, 39, 40, 41a, 42, and 43. These are your **total payments.** ▶ 44 39,182,066

Refund

45 If line 44 is more than line 37, subtract line 37 from line 44. This is the amount you **overpaid.** 45 36,562,448

46a Amount of line 45 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐ 46a 36,464,229

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

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

▶ **d** Account number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

47 Amount of line 45 you want **applied to your 2011 estimated tax.** 47 146,113

Amount you owe

48 **Amount you owe.** Subtract line 44 from line 37. For details on how to pay, see instructions. ▶ 48 3,019,149

49 Estimated tax penalty (see instructions). 49 660,558

Third party designee

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

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

Sign here

Joint return? See page 13.

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 use only

Print/type preparer's name 21,750,784 | Preparer's signature | Date | Check ▶ ☐ if self-employed | PTIN

Firm's name ▶ | Firm's EIN ▶

Firm's address ▶ | Phone no.

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Tax, credits, and payments

22	Enter the amount from line 21 (adjusted gross income).			22	
23a	Check if: ☐ **You** were born before January 2, 1946, ☐ Blind ☐ **Spouse** was born before January 2, 1946, ☐ Blind **Total boxes checked** ▶ 23a ☐				
b	If you are married filing separately and your spouse itemizes deductions, see page 30 and check here ▶ 23b ☐				Boxes Checked= 3,997
24	Enter your **standard deduction** (see instructions). Tot. Std. Ded.= 329,045,600			24	Add. Std. Ded= 8,782,602
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.			25	792,102,265
26	**Exemptions.** Multiply $3,650 by the number on line 6d.			26	321,687,861
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your **taxable income.** ▶			27	539,746,013
28	**Tax,** including any alternative minimum tax (see instructions).			28	71,718,309
29	Credit for child and dependent care expenses. Attach Form 2441.	29	993,787		
30	Credit for the elderly or the disabled. Attach Schedule R.	30	9,771		
31	Education credits from Form 8863, line 23.	31	3,822,588		
32	Retirement savings contributions credit. Attach Form 8880.	32	531,554		
33	Child tax credit (see instructions).	33	8,446,125		
34	Add lines 29 through 33. These are your **total credits.**			34	13,803,825
35	Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-.			35	57,918,779
36	Advance earned income credit payments from Form(s) W-2, box 9.			36	55,721
37	Add lines 35 and 36. This is your **total tax.** ▶			37	57,974,500
38	Federal income tax withheld from Forms W-2 and 1099.	38	89,927,919		
39	2010 estimated tax payments and amount applied from 2009 return.	39	1,171,912		
40	Making work pay credit. Attach Schedule M.	40	15,535,199		
41a	**Earned income credit (EIC).**	41a	35,010,366		
b	Nontaxable combat pay election. 41b 264,330				
42	Additional child tax credit. Attach Form 8812.	42	16,018,801		Excess FICA withheld= 3,395
43	American opportunity credit from Form 8863, line 14.	43	4,236,404		Extension Request= 23,672
44	Add lines 38, 39, 40, 41a, 42, and 43. These are your **total payments.** ▶			44	161,967,650

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	-107,142,707
46a	Amount of line 45 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			46a	107,013,565
▶ b	Routing number ☐☐☐☐☐☐☐☐☐ ▶ **c** Type: ☐ Checking ☐ Savings				
▶ d	Account number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐				
47	Amount of line 45 you want **applied to your 2011 estimated tax.**	47	129,142		

Direct deposit? See instructions 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 instructions. ▶			48	3,179,452
49	Estimated tax penalty (see instructions).	49	29,894		

Third party designee

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

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

Sign here

Joint return? See page 13.

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 use only

Print/type preparer's name	Preparer's signature	Date	Check ▶ ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Department of the Treasury—Internal Revenue Service

Form **1040EZ** **Income Tax Return for Single and Joint Filers With No Dependents** (99) **2010** OMB No. 1545-0074

Name, Address, and SSN

See separate instructions.

PRINT CLEARLY

Your first name and initial | Last name | **Your social security number**

Total Forms Filed = 18,010,081

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 instructions. | Apt. no.

▲ Make sure the SSN(s) above are correct. ▲

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

Single = 17,053,148 Joint = 956,933

Presidential Election Campaign (see page 9)

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

Y = * 610,129 Y = ** 70,000

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.

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	17,466,564
	Tax exempt interest = 0		
2	Taxable interest. If the total is over $1,500, you cannot use Form 1040EZ.	2	2,079,725
	Other Net Income or Loss = 127,133		
3	Unemployment compensation and Alaska Permanent Fund dividends (see page 11).	3	1,817,690
4	Add lines 1, 2, and 3. This is your **adjusted gross income.**	4	18,010,081
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 = 13,641,206 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	18,006,077
6	Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your **taxable income.** ▶	6	12,066,920

You may be entitled to a larger deduction if you file Form 1040A or 1040. See *Before You Begin* on page 4.

Payments, Credits, and Tax

7	Federal income tax withheld from Form(s) W-2 and 1099.	7	16,820,890
8	Making work pay credit (see worksheet on back).	8	11,771,561
9a	**Earned income credit (EIC)** (see page 13).	9a	1,961,163
b	Nontaxable combat pay election. 9b 1,001		F4868 payment = 2,019
10	Add lines 7, 8, and 9a. These are your **total payments and credits.** Excess FICA / RRTA = 0	10	17,315,309
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	12,066,920

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	15,896,796
▶ 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	1,600,679

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 Use Only

Print/Type preparer's name 6,354,358 | Preparer's signature | Date | Check ☐ if self-employed | PTIN

Firm's name ▶ | Firm's EIN ▶

Firm's address ▶ | Phone no.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 36. Cat. No. 11329W Form **1040EZ** (2010)

* 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) 2010

OMB No. 1545-0074

Name, Address, and SSN

See separate instructions.

PRINT CLEARLY

Your first name and initial

Last name

Total Forms Filed = 18,010,081

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 instructions.

Apt. no.

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

Single = 17,053,148 Joint = 956,933

Your social security number

Spouse's social security number

▲ Make sure the SSN(s) above are correct. ▲

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 be entitled to a larger deduction if you file 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	315,656,217
	Tax exempt interest = 0		
2	Taxable interest. If the total is over $1,500, you cannot use Form 1040EZ.	2	290,277
	Other Net Income or Loss = 465,690		
3	Unemployment compensation and Alaska Permanent Fund dividends (see page 11).	3	12,903,821
4	Add lines 1, 2, and 3. This is your **adjusted gross income.**	4	329,316,005
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 = 13,641,206 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	100,759,336
6	Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your **taxable income.** ▶	6	192,502,301

Payments, Credits, and Tax

7	Federal income tax withheld from Form(s) W-2 and 1099.	7	34,018,350
8	Making work pay credit (see worksheet on back).	8	4,698,080
9a	**Earned income credit (EIC)** (see page 13).	9a	517,442
b	Nontaxable combat pay election. 9b 610		F4868 payment = 2,237
10	Add lines 7, 8, and 9a. These are your **total payments and credits.** Excess FICA / RRTA = 0	10	39,259,233
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	26,430,214

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	13,504,931
▶ 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	675,912

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 Use Only

Print/Type preparer's name | Preparer's signature | Date | Check ☐ if self-employed | PTIN

Firm's name ▶ | Firm's EIN ▶

Firm's address ▶ | Phone no.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 36. Cat. No. 11329W Form **1040EZ** (2010)

2010 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

2010

Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

Total Schedules Filed = 47,275,945

Medical and Dental Expenses		**Caution.** Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see instructions)	1	10,431,416		
	2	Enter amount from Form 1040, line 38 2				
	3	Multiply line 2 by 7.5% (.075)	3	10,430,419		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	10,431,416
Taxes You Paid	5	State and local **(check only one box):**				Income Tax= 33,473,437
		a ☐ Income taxes, **or**	5	44,868,999		Gen. Sales Tax=11,395,561
		b ☐ General sales taxes				
	6	Real estate taxes (see instructions)	6	40,982,684		
	7	New motor vehicle taxes from line 11 of the worksheet on back (for certain vehicles purchased in 2009). Skip this line if you checked box 5b	7	308,717		
	8	Other taxes. List type and amount ▶ Personal Property Tax = 17,191,317	8	5,249,633		
	9	Add lines 5 through 8			9	46,315,562
Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10	36,436,224		
Note. Your mortgage interest deduction may be limited (see instructions).	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	11	1,192,359		
	12	Points not reported to you on Form 1098. See instructions for special rules	12	2,916,508		
	13	Mortgage insurance premiums (see instructions)	13	4,197,222		
	14	Investment interest. Attach Form 4952 if required. (See instructions.)	14	1,523,334		
	15	Add lines 10 through 14			15	37,481,356
Gifts to Charity	16	Gifts by cash or check. If you made any gift of $250 or more, see instructions	16	35,027,193		
If you made a gift and got a benefit for it, see instructions.	17	Other than by cash or check. If any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500 . . .	17	22,485,278		
	18	Carryover from prior year	18	629,920		
	19	Add lines 16 through 18 . Capital Gains Deduction Limitation = 27,162 .			19	38,143,170
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)			20	104,659
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	21	14,631,980		
	22	Tax preparation fees	22	22,458,969		
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	23	7,812,696		
	24	Add lines 21 through 23	24	28,759,810		
	25	Enter amount from Form 1040, line 38 25				
	26	Multiply line 25 by 2% (.02)	26	28,758,265		
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27	11,558,003
Other Miscellaneous Deductions	28	Other—from list in instructions. List type and amount ▶ Gambling Loss Deduction = 889,144 Other than Gambling Deduction = 519,797 Property Income, Casualty, & Theft Deduction = 9,079			28	1,401,929
Total Itemized Deductions	29	Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40			29	46,644,509
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here . . . . 118,067 ▶ ☐				

For Paperwork Reduction Act Notice, see Form 1040 instructions. Cat. No. 17145C **Schedule A (Form 1040) 2010**

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
2010
Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Total Schedules Filed = 47,275,945

Your social security number

Medical and Dental Expenses		**Caution.** Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see instructions)	**1**	128,122,538		
	2	Enter amount from Form 1040, line 38 **2**				
	3	Multiply line 2 by 7.5% (.075)	**3**	42,785,975		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			**4**	85,336,564
Taxes You Paid	5	State and local **(check only one box):**				Income Tax=246,234,424 Gen Sales Tax=16,463,173
		a ☐ Income taxes, **or** **b** ☐ General sales taxes	**5**	262,697,597		
	6	Real estate taxes (see instructions)	**6**	172,201,075		
	7	New motor vehicle taxes from line 11 of the worksheet on back (for certain vehicles purchased in 2009). Skip this line if you checked box 5b	**7**	416,726		
	8	Other taxes. List type and amount ▶ Personal Property Tax = 6,806,167	**8**	2,975,418		
	9	Add lines 5 through 8			**9**	445,096,983
Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	**10**	387,244,132		
Note. Your mortgage interest deduction may be limited (see instructions).	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	**11**	6,713,746		
	12	Points not reported to you on Form 1098. See instructions for special rules	**12**	1,525,892		
	13	Mortgage insurance premiums (see instructions)	**13**	5,609,800		
	14	Investment interest. Attach Form 4952 if required. (See instructions.)	**14**	13,619,217		
	15	Add lines 10 through 14			**15**	414,712,788
Gifts to Charity	16	Gifts by cash or check. If you made any gift of $250 or more, see instructions	**16**	134,800,994		
If you made a gift and got a benefit for it, see instructions.	17	Other than by cash or check. If any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	**17**	44,321,908		
	18	Carryover from prior year	**18**	31,045,639		
	19	Add lines 16 through 18			**19**	170,235,681
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)			**20**	2,233,970
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	**21**	72,143,485		
	22	Tax preparation fees	**22**	6,857,307		
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	**23**	33,824,083		
	24	Add lines 21 through 23	**24**	112,824,875		
	25	Enter amount from Form 1040, line 38 **25**				
	26	Multiply line 25 by 2% (.02)	**26**	72,598,469		
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			**27**	78,924,750
Other Miscellaneous Deductions	28	Other—from list in instructions. List type and amount ▶ Gambling Loss Deduction = 16,101,281 Other than Gambling Deduction = 3,148,695 Property Income, Casualty & Theft Deduction = 1,198,321			**28**	20,448,296
Total Itemized Deductions	29	Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40			**29**	1,216,667,246
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ ☐				

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
2010
Attachment Sequence No. **08**

Name(s) shown on return

Your social security number

Total Schedules Filed = 19,454,803

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.

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 = 17,769,855 F1040A = 1,684,948

The component parts of line 2 are as follows:

F1040 = 16,641,541 F1040A = 1,567,733

			Amount
1	List name of payer (see above)	**1**	
2	Add the amounts on line 1	**2**	18,209,274
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	**3**	16,204
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.

5 List name of payer ▶

The component parts of line 6 are as follows:

F1040 = 13,012,593 F1040A = 703,649

			Amount
5	List name of payer (see above)	**5**	
6	Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a . . . . ▶	**6**	13,716,242

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 2010, 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 = 515,635		
b	If "Yes," enter the name of the foreign country ▶		
8	During 2010, 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 = 45.585		

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 17146N **Schedule B (Form 1040A or 1040) 2010**

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

2010

Attachment
Sequence No. **08**

Name(s) shown on return

Your social security number

Total Schedules Filed = 19,454,803

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.

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 = 17,769,855 F1040A = 1,684,948

The component parts of line 2 are as follows:

F1040 = 126,369,624 F1040A = 5,275,893

			Amount
1		1	
2	Add the amounts on line 1	2	131,645,517
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	27,590
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.

5 List name of payer ▶

The component parts of line 6 are as follows:

F1040 =176,848,626 F1040A = 2,100,991

			Amount
5		5	
6	Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a . . . . ▶	6	178,949,617

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 2010, 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 2010, 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 your tax return instructions. Cat. No. 17146N **Schedule B (Form 1040A or 1040) 2010**

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

NUMBER OF RETURNS FILED FOR SELECTED LINES

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
2010
Attachment
Sequence No. **09**

Name of proprietor
Total Schedules Filed = 25,438,357 Includes 4,523,710 Schedule C-EZ's

Social security number (SSN)

A Principal business or profession, including product or service (see instructions)

B Enter code from pages C-9, 10, & 11 ▶ 23,005,467

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

D Employer ID number (EIN), if any 3,427,269

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 2010? If "No," see instructions for limit on losses ☐ **Yes** ☐ **No**

H If you started or acquired this business during 2010, check here . . . . Boxes Checked = 1,628,892 ▶ ☐

Part I Income

1	Gross receipts or sales. **Caution.** See instructions 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 instructions for limit on losses. 80,234 ▶ ☐	**1**	21,826,786
2	Returns and allowances	**2**	663,972
3	Subtract line 2 from line 1	**3**	21,829,357
4	Cost of goods sold (from line 42 on page 2)	**4**	4,193,203
5	**Gross profit.** Subtract line 4 from line 3	**5**	21,842,863
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	**6**	1,040,732
7	**Gross income.** Add lines 5 and 6 ▶	**7**	22,049,265

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

8	Advertising	**8**	5,616,214	**18**	Office expense	**18**	7,153,058
9	Car and truck expenses (see instructions)	**9**	11,353,921	**19**	Pension and profit-sharing plans	**19**	115,376
				20	Rent or lease (see instructions):		
10	Commissions and fees	**10**	987,139	**a**	Vehicles, machinery, and equipment	**20a**	1,724,239
11	Contract labor (see instructions)	**11**	2,043,631	**b**	Other business property	**20b**	3,039,448
12	Depletion	**12**	78,947	**21**	Repairs and maintenance	**21**	4,416,708
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	**13**	6,157,276	**22**	Supplies (not included in Part III)	**22**	9,090,771
				23	Taxes and licenses	**23**	6,090,807
				24	Travel, meals, and entertainment:		
				a	Travel	**24a**	4,201,832
14	Employee benefit programs (other than on line 19)	**14**	291,524	**b**	Deductible meals and entertainment (see instructions)	**24b**	6,111,276
15	Insurance (other than health)	**15**	5,534,158	**25**	Utilities	**25**	8,604,241
16	Interest:			**26**	Wages (less employment credits)	**26**	1,082,790
a	Mortgage (paid to banks, etc.)	**16a**	529,214	**27**	Other expenses (from line 48 on page 2)	**27**	11,923,325
b	Other	**16b**	1,492,344				
17	Legal and professional services	**17**	7,116,059				

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27 ▶	**28**	19,555,505
29	Tentative profit or (loss). Subtract line 28 from line 7	**29**	22,754,095
30	Expenses for business use of your home. Attach **Form 8829**	**30**	3,395,954
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 instructions). Estates and trusts, enter on **Form 1041, line 3.** • If a loss, you **must** go to line 32.	**31**	22,505,698

nondeductible loss (+)/suspended loss carryover (-) 148,969

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

- 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). 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 = 5,400,809
32a ☐ All investment is at risk.
32b ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11334P **Schedule C (Form 1040) 2010**

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
2010
Attachment
Sequence No. **09**

Name of proprietor
Total Schedules Filed = 25,438,357 Includes 4,523,710 Schedule C-EZ's

Social security number (SSN)

A Principal business or profession, including product or service (see 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 2010? If "No," see instructions for limit on losses ☐ **Yes** ☐ **No**

H If you started or acquired this business during 2010, check here . . . . . ▶ ☐

Part I Income

1	Gross receipts or sales. **Caution.** See instructions 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 instructions for limit on losses. . . ▶ ☐	1	1,171,960,183
2	Returns and allowances	2	3,643,479
3	Subtract line 2 from line 1	3	1,168,316,704
4	Cost of goods sold (from line 42 on page 2)	4	359,513,673
5	**Gross profit.** Subtract line 4 from line 3	5	808,803,031
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	18,989,655
7	**Gross income.** Add lines 5 and 6 ▶	7	827,792,686

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

8	Advertising	8	13,259,977	18	Office expense	18	11,644,811
9	Car and truck expenses (see instructions)	9	73,210,279	19	Pension and profit-sharing plans	19	1,041,804
				20	Rent or lease (see instructions):		
10	Commissions and fees	10	12,285,326	a	Vehicles, machinery, and equipment	20a	8,087,203
11	Contract labor (see instructions)	11	34,349,278	b	Other business property	20b	33,076,577
12	Depletion	12	912,974	21	Repairs and maintenance	21	14,832,133
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	35,041,382	22	Supplies (not included in Part III)	22	29,841,411
				23	Taxes and licenses	23	17,807,295
				24	Travel, meals, and entertainment:		
				a	Travel	24a	11,758,222
14	Employee benefit programs (other than on line 19)	14	3,026,454	b	Deductible meals and entertainment (see instructions)	24b	7,982,053
15	Insurance (other than health)	15	16,262,474	25	Utilities	25	24,374,040
16	Interest:			26	Wages (less employment credits)	26	73,953,373
a	Mortgage (paid to banks, etc.)	16a	4,890,163	27	Other expenses (from line 48 on page 2)	27	103,444,828
b	Other	16b	6,201,657				
17	Legal and professional services	17	10,125,489				

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27 ▶	28	551,240,805
29	Tentative profit or (loss). Subtract line 28 from line 7	29	276,551,880
30	Expenses for business use of your home. Attach **Form 8829**	30	10,391,137
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 instructions). Estates and trusts, enter on **Form 1041, line 3.** • If a loss, you **must** go to line 32.	31	267,265,585

nondeductible loss (+)/suspended loss carryover (-) 1,104,841

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

• 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). 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 your tax return instructions. Cat. No. 11334P **Schedule C (Form 1040) 2010**

Part III Cost of Goods Sold (see instructions)

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**	1,338,885	
36	Purchases less cost of items withdrawn for personal use	**36**	2,374,884	
37	Cost of labor. Do not include any amounts paid to yourself	**37**	603,727	
38	Materials and supplies	**38**	1,759,642	
39	Other costs	**39**	888,197	
40	Add lines 35 through 39	**40**		
41	Inventory at end of year	**41**	1,372,636	
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 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 2010, 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 instructions)

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**	39,208,745
36	Purchases less cost of items withdrawn for personal use	**36**	238,197,654
37	Cost of labor. Do not include any amounts paid to yourself	**37**	26,824,369
38	Materials and supplies	**38**	42,582,462
39	Other costs	**39**	52,209,646
40	Add lines 35 through 39	**40**	
41	Inventory at end of year	**41**	39,509,204
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 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 2010, 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**

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

NUMBER OF RETURNS FILED FOR SELECTED LINES

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

2010

Attachment
Sequence No. **09A**

Name of proprietor

Total Schedules Filed = 4,523,710 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, 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, 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 2010, 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 your tax return instructions. Cat. No. 14374D **Schedule C-EZ (Form 1040) 2010**

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
2010
Attachment Sequence No. **09A**

Name of proprietor
Social security number (SSN)

Total Schedules Filed = 4,523,710 Data is tabulated with the Schedule C's

Part I General Information

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

- Had business expenses of $5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as either a sole proprietor, 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, 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, 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 2010, 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**

2010 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

2010

Attachment
Sequence No. **12**

Name(s) shown on return

Total Schedules Filed = 20,974,812 Total Sales Reported with Form 1099 = 15,693,546

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						

			(d)		(f)
2	Enter your short-term totals, if any, from Schedule D-1, line 2	2			8,575,262
3	**Total short-term sales price amounts.** Add lines 1 and 2 in column (d)	3	8,953,823		
4	Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 .			4	663,892
5	Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			5	1,150,615
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	(3,714,527)
7	**Net short-term capital gain or (loss).** Combine lines 1 through 6 in column (f)			7	10,761,351

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						

			(d)		(f)
9	Enter your long-term totals, if any, from Schedule D-1, line 9	9			12,115,749
10	**Total long-term sales price amounts.** Add lines 8 and 9 in column (d).	10	12,844,690		
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	2,120,569
12	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			12	1,931,680
13	Capital gain distributions. See page D-2 of the instructions			13	5,411,425
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	(8,269,543)
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	17,880,047

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11338H **Schedule D (Form 1040) 2010**

2010 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

2010

Attachment
Sequence No. **12**

Name(s) shown on return

Total Schedules Filed = 20,974,812 Total Sales Reported with Form 1099 = 4,104,354,144

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			7,347,589
3 **Total short-term sales price amounts.** Add lines 1 and 2 in column (d)	3	2,725,821,338		
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 .			4	4,444,224
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			5	17,794,051
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	(240,378,369)
7 **Net short-term capital gain or (loss).** Combine lines 1 through 6 in column (f)			7	-210,792,507

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			116,002,941
10 **Total long-term sales price amounts.** Add lines 8 and 9 in column (d).	10	1,378,532,806		
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	118,074,286
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			12	107,205,137
13 Capital gain distributions. See page D-2 of the instructions			13	5,668,861
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	(406,537,024)
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	-59,585,771

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11338H **Schedule D (Form 1040) 2010**

Part III Summary

16 Combine lines 7 and 15 and enter the result **16** 20,159,535

- 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.
- If line 16 is a **loss**, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.
- If line 16 is **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** 79,222

19 Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** on page D-9 of the instructions . . . . ▶ **19** 435,026

20 Are lines 18 and 19 **both** zero or blank?

☐ **Yes.** Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the Instructions for Form 1040, line 44 (or in the Instructions for Form 1040NR, line 42). **Do not** complete lines 21 and 22 below.

☐ **No.** Complete Form 1040 through line 43, or Form 1040NR through line 41. 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 41. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the Instructions for Form 1040, line 44 (or in the Instructions for Form 1040NR, line 42).

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

Part III Summary

16 Combine lines 7 and 15 and enter the result . . . . **16** -270,378,277

- 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.
- If line 16 is a **loss**, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.
- If line 16 is **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** 2,713,368

19 Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** on page D-9 of the instructions . . . . ▶ **19** 9,272,449

20 Are lines 18 and 19 **both** zero or blank?

☐ **Yes.** Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the Instructions for Form 1040, line 44 (or in the Instructions for Form 1040NR, line 42). **Do not** complete lines 21 and 22 below.

☐ **No.** Complete Form 1040 through line 43, or Form 1040NR through line 41. 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 41. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the Instructions for Form 1040, line 44 (or in the Instructions for Form 1040NR, line 42).

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

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

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

2010

Attachment Sequence No. **13**

Name(s) shown on return

Your social security number

Total Schedules Filed = 18,158,674

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 = 9,295,303 Total # of Rental Properties = 15,628,560

B Number of ROYALTIES = 1,571,927 Total # of Royalties = 2,375,545

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-4)

	Yes	No
A	Yes= 203,033	
B		
C		

Income:		Properties A	Properties B	Properties C		Totals (Add columns A, B, and C.)
3 Rents received	3	RENT			3	9,520,529
4 Royalties received	4		ROYALTY		4	1,751,697
Expenses:						
5 Advertising	5					
6 Auto and travel (see page E-5)	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	5,319,883
13 Other interest	13	639,340				
14 Repairs	14					
15 Supplies	15	7,727,826				
16 Taxes	16					
17 Utilities	17					
18 Other (list) ▶	18					
19 Add lines 5 through 18	19	9,309,797	1,029,397		19	
20 Depreciation expense or depletion (see page E-5)	20	7,803,547	596,045		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-6 to find out if you must file **Form 6198**	22	10,000,670	1,737,521			
23 Deductible rental real estate loss. **Caution.** Your rental real estate loss on line 22 may be limited. See page E-6 to find out if you must file **Form 8582.** Real estate professionals **must** complete line 43 on page 2	23	(5,221,168)	nondeductible rental loss suspended loss carryover ( )	1,500,187 707,665 ( )		

24 **Income.** Add positive amounts shown on line 22. **Do not** include any losses — 24: 6,344,720

25 **Losses.** Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here — 25: (5,803,694)

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: 10,376,390

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11344L **Schedule E (Form 1040) 2010**

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

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

2010

Attachment Sequence No. **13**

Name(s) shown on return

Total Schedules Filed = 18,158,674

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	
B	
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-4)

	Yes	No
A		
B		
C		

Income:		Properties A	Properties B	Properties C		Totals (Add columns A, B, and C.)
3 Rents received	3	RENT			3	273,980,605
4 Royalties received	4		ROYALTY		4	25,317,814
Expenses:						
5 Advertising	5					
6 Auto and travel (see page E-5)	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	70,500,961
13 Other interest	13	7,783,004				
14 Repairs	14					
15 Supplies	15	37,312,023				
16 Taxes	16					
17 Utilities	17					
18 Other (list) ▶	18					
19 Add lines 5 through 18	19	209,974,347	4,273,589		19	
20 Depreciation expense or depletion (see page E-5)	20	67,681,739	2,452,261		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-6 to find out if you must file **Form 6198**	22	-3,675,480	18,591,964			
23 Deductible rental real estate loss. **Caution.** Your rental real estate loss on line 22 may be limited. See page E-6 to find out if you must file **Form 8582.** Real estate professionals **must** complete line 43 on page 2	23	(52,544,087)	nondeductible rental loss suspended loss carryover ( )	22,340,007 9,828,166 ( )		
24 **Income.** Add positive amounts shown on line 22. **Do not** include any losses					24	92,428,186
25 **Losses.** Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here					25	(64,999,862)
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	27,428,325

Schedule E (Form 1040) 2010 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-2.

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**

9,661,138

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	5,667,994	☐	8,949,569	☐
B			☐		☐
C	Number of S-CORPS	4,649,975	☐ 13,271	263,871	☐
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	1,233,889	1,623,197	1,607,248	375,134	1,866,985
C	S-CORPS	S-CORPS	S-CORPS	S-CORPS	S-CORPS
D	213,940	562,392	1,520,660	989,483	2,701,180
29a Totals		2,074,117			4,327,396
b Totals	1,374,595		2,939,048	1,339,407	

30	Add columns (g) and (j) of line 29a	**30**	5,754,917
31	Add columns (f), (h), and (i) of line 29b	**31**	(4,894,460)
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**	8,010,483

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		304,584		353,610
b Totals	55,142		40,551	

35	Add columns (d) and (f) of line 34a	**35**	600,250
36	Add columns (c) and (e) of line 34b	**36**	(90,387)
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**	638,731

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
		*	8,441	

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	**39**	17,831

Part V Summary

40	Net farm rental income or (loss) from **Form 4835**. Also, complete line 42 below	**40**	542,061
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**	16,503,383
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**	754,370
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**	400,652

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

Schedule E (Form 1040) 2010 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-2.

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	24,108,315	60,534,203	94,092,331	5,732,466	222,761,667
C	S-CORPS	S-CORPS	S-CORPS	S-CORPS	S-CORPS
D	4,760,358	38,324,206	66,755,167	20,955,209	289,257,120
29a Totals		98,858,409			512,018,787
b Totals	28,868,674		160,847,498	26,687,675	

30	Add columns (g) and (j) of line 29a	**30**	610,877,196
31	Add columns (f), (h), and (i) of line 29b	**31**	(216,403,847)
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**	394,473,349

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		12,054,998		11,151,292
b Totals	1,049,632		2,464,349	

35	Add columns (d) and (f) of line 34a	**35**	23,206,290
36	Add columns (c) and (e) of line 34b	**36**	(3,513,980)
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**	19,692,310

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
		*	3,107	

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	**39**	-1,486

Part V Summary

40	Net farm rental income or (loss) from **Form 4835**. Also, complete line 42 below	**40**	4,141,989
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**	445,734,486
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**	87,704,671
43	**Reconciliation for real estate professionals.** If you were a real estate professional (see page E-2), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	**43**	-3,512,951

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

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

2010

Attachment Sequence No. **43**

Name(s) shown on return

Your social security number

Total Schedules Filed = 20,720,294

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 page 2 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 in the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2010. If your child was born and died in 2010 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.	20,719,296	10,718,552	3,384,399
3 Child's year of birth	Year 20,720,294 *If born after 1991* ***and*** *the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year 10,719,549 *If born after 1991* ***and*** *the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year 3,384,399 *If born after 1991* ***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 2010, a student, and younger than you (or your spouse, if filing jointly)?	☐ **Yes.** ☐ **No.** 1,430,518 *Go to line 5.* *Continue.*	☐ **Yes.** ☐ **No.** 550,190 *Go to line 5.* *Continue.*	☐ **Yes.** ☐ **No.** 184,841 *Go to line 5.* *Continue.*
b Was the child permanently and totally disabled during any part of 2010?	☐ **Yes.** ☐ **No.** ***Continue.*** The child is not a qualifying child. 523,060	☐ **Yes.** ☐ **No.** ***Continue.*** The child is not a qualifying child. 178,928	☐ **Yes.** ☐ **No.** ***Continue.*** The child is not a qualifying child. 52,880
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	**20,720,294**	**10,720,661**	**3,388,332**
6 Number of months child lived with you in the United States during 2010 • If the child lived with you for more than half of 2010 but less than 7 months, enter "7." • If the child was born or died in 2010 and your home was the child's home for the entire time he or she was alive during 2010, enter "12."	**20,718,291** ________ months *Do not enter more than 12 months.*	**10,717,698** ________ months *Do not enter more than 12 months.*	**3,385,371** ________ months *Do not enter more than 12 months.*

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 13339M

Schedule EIC (Form 1040A or 1040) 2010

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

2010

Attachment
Sequence No. **43**

Name(s) shown on return

Your social security number

Total Schedules Filed = 20,720,294

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 page 2 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 in the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2010. If your child was born and died in 2010 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 1991 **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 1991 **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 1991 **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 2010, 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 2010?	☐ **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 2010 • If the child lived with you for more than half of 2010 but less than 7 months, enter "7." • If the child was born or died in 2010 and your home was the child's home for the entire time he or she was alive during 2010, 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 your tax return instructions.

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
2010
Attachment Sequence No. **14**

Name of proprietor: Total Schedules Filed = 1,979,105

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 ▶ 1,872,408

D Employer ID number (EIN), if any 130,956

C Accounting method: **(1)** ☐ Cash = 1,945,077 **(2)** ☐ Accrual = 40,261

E Did you "materially participate" in the operation of this business during 2010? If "No," see instructions 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.

Mat. Participation 'Yes' = 1,945,342

1	Sales of livestock and other items you bought for resale	1	298,601			
2	Cost or other basis of livestock and other items reported on line 1	2	234,873			
3	Subtract line 2 from line 1				3	317,328
4	Sales of livestock, produce, grains, and other products you raised				4	**1,240,704
5a	Cooperative distributions (Form(s) 1099-PATR)	5a	**442,307	5b Taxable amount	5b	**435,153
6a	Agricultural program payments (see instructions)	6a	**647,246	6b Taxable amount	6b	**640,007
7	Commodity Credit Corporation (CCC) loans (see instructions):					
a	CCC loans reported under election				7a	**6,592
b	CCC loans forfeited	7b	**2,146	7c Taxable amount	7c	**883
8	Crop insurance proceeds and federal crop disaster payments (see instructions):					
a	Amount received in 2010	8a	121,932	8b Taxable amount	8b	**115,152
c	If election to defer to 2011 is attached, check here ▶ ☐			8d Amount deferred from 2009	8d	
9	Custom hire (machine work) income				9	**193,718
10	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)				10	**612,306
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	1,695,574

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 instructions). Also attach **Form 4562**	12	573,324
13	Chemicals	13	519,483
14	Conservation expenses (see instructions)	14	37,780
15	Custom hire (machine work)	15	506,960
16	Depreciation and section 179 expense deduction not claimed elsewhere (see instructions)	16	1,514,243
17	Employee benefit programs other than on line 25	17	38,821
18	Feed	18	1,063,366
19	Fertilizers and lime	19	758,058
20	Freight and trucking	20	
21	Gasoline, fuel, and oil	21	1,238,856
22	Insurance (other than health)	22	1,046,365
23	Interest:		
a	Mortgage (paid to banks, etc.)	23a	381,074
b	Other	23b	499,639
24	Labor hired (less employment credits)	24	362,017
25	Pension and profit-sharing plans	25	2,657
26	Rent or lease (see instructions):		
a	Vehicles, machinery, and equipment	26a	
b	Other (land, animals, etc.)	26b	
27	Repairs and maintenance	27	
28	Seeds and plants	28	1,356,535
29	Storage and warehousing	29	652,512
30	Supplies	30	
31	Taxes	31	1,191,502
32	Utilities	32	1,122,631
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	1,889,722
36	**Net farm profit or (loss).** Subtract line 35 from line 11. Partnerships, see instructions. • 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	1,909,242

Total of all unmarked expenses = 1,650,163

Nondeductible Loss (+) / Suspended Carryover (-) = 16,132

37 If you have a loss, you **must** check the box that describes your investment in this activity and whether you received any applicable subsidy (see instructions).

- 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, your loss may be limited. See instructions.

Total boxes checked = 1,322,286

37a ☐ All investment is at risk and you did not receive a subsidy.

37b ☐ Some investment is not at risk or you received a subsidy.

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11346H **Schedule F (Form 1040) 2010**

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

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
2010
Attachment
Sequence No. **14**

Name of proprietor

Total Schedules Filed = 1,979,105

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 2010? If "No," see instructions 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	28,232,542				
2	Cost or other basis of livestock and other items reported on line 1	2	16,807,146				
3	Subtract line 2 from line 1					3	11,425,396
4	Sales of livestock, produce, grains, and other products you raised					4	**100,619,690
5a	Cooperative distributions (Form(s) 1099-PATR)	5a	**13,083,177	5b	Taxable amount	5b	**8,098,134
6a	Agricultural program payments (see instructions)	6a	**6,827,530	6b	Taxable amount	6b	**6,721,525
7	Commodity Credit Corporation (CCC) loans (see instructions):						
a	CCC loans reported under election					7a	**793,163
b	CCC loans forfeited	7b	**95,965	7c	Taxable amount	7c	**78,266
8	Crop insurance proceeds and federal crop disaster payments (see instructions):						
a	Amount received in 2010	8a	3,044,041	8b	Taxable amount	8b	**2,641,320
c	If election to defer to 2011 is attached, check here ▶ ☐			8d	Amount deferred from 2009	8d	
9	Custom hire (machine work) income					9	**4,623,578
10	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)					10	**8,464,484
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	140,977,888

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 instructions). Also attach **Form 4562**	12	1,792,028	25	Pension and profit-sharing plans	25	15,455
13	Chemicals	13	5,749,123	26	Rent or lease (see instructions):		
14	Conservation expenses (see instructions)	14	165,849	a	Vehicles, machinery, and equipment	26a	
15	Custom hire (machine work)	15	4,331,775	b	Other (land, animals, etc.)	26b	
16	Depreciation and section 179 expense deduction not claimed elsewhere (see instructions)	16	28,383,975	27	Repairs and maintenance	27	
				28	Seeds and plants	28	9,560,169
				29	Storage and warehousing	29	9,025,328
17	Employee benefit programs other than on line 25	17	460,480	30	Supplies	30	
				31	Taxes	31	4,433,323
18	Feed	18	15,396,990	32	Utilities	32	3,125,606
19	Fertilizers and lime	19	13,945,134	33	Veterinary, breeding, and medicine	33	
20	Freight and trucking	20		34	Other expenses (specify):		
21	Gasoline, fuel, and oil	21	7,370,888	a		34a	
22	Insurance (other than health)	22	4,840,425	b		34b	
23	Interest:			c		34c	
a	Mortgage (paid to banks, etc.)	23a	4,163,042	d		34d	
b	Other	23b	4,036,721	e		34e	
24	Labor hired (less employment credits)	24	6,055,861	f		34f	

35	**Total expenses.** Add lines 12 through 34f. If line 34f is negative, see instructions ▶	35	154,446,593
36	**Net farm profit or (loss).** Subtract line 35 from line 11. Partnerships, see instructions. • 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	-11,732,278

Total of all unmarked expenses 31,594,422
Nondeductible Loss (+) / Suspended Carryover (-) 141,532

37 If you have a loss, you **must** check the box that describes your investment in this activity and whether you received any applicable subsidy (see instructions).

- 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, your loss may be limited. See instructions.

37a ☐ All investment is at risk and you did not receive a subsidy.
37b ☐ Some investment is not at risk or you received a subsidy.

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11346H **Schedule F (Form 1040) 2010**

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

Part III **Farm Income—Accrual Method** (see instructions).

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**	**1,240,704
39a	Cooperative distributions (Form(s) 1099-PATR)	**39a**	**442,307	**39b** Taxable amount	**435,153
40a	Agricultural program payments	**40a**	**647,246	**40b** Taxable amount	**640,007
41	Commodity Credit Corporation (CCC) loans:				
a	CCC loans reported under election			**41a**	**6,592
b	CCC loans forfeited	**41b**	**2,146	**41c** Taxable amount	**883
42	Crop insurance proceeds			**42**	**115,152
43	Custom hire (machine work) income			**43**	**193,718
44	Other income, including federal and state gasoline or fuel tax credit or refund			**44**	**612,306
45	Add amounts in the right column for lines 38 through 44			**45**	9,568
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**	10,539

*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 instructions).

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	**100,619,690
39a	Cooperative distributions (Form(s) 1099-PATR)	39a	**13,083,177	**39b** Taxable amount	39b	**8,098,134
40a	Agricultural program payments	40a	**6,827,530	**40b** Taxable amount	40b	**6,721,525
41	Commodity Credit Corporation (CCC) loans:					
a	CCC loans reported under election				41a	**793,163
b	CCC loans forfeited	41b	**95,965	**41c** Taxable amount	41c	**78,266
42	Crop insurance proceeds				42	**2,641,320
43	Custom hire (machine work) income				43	**4,623,578
44	Other income, including federal and state gasoline or fuel tax credit or refund				44	**8,464,484
45	Add amounts in the right column for lines 38 through 44				45	2,996,644
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	1,594,895

*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
2010
Attachment Sequence No. **57**

Name(s) shown on return
Total Schedules Filed = 384,371

Your social security number

CAUTION *File this form **only** if you are increasing your standard deduction by certain net disaster losses or new motor vehicle taxes paid in 2010 for certain vehicles purchased in 2009.*
Form 1040 Filers Only: *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—$8,400

. . **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** 384,371

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** 74,202

6 Form 1040 filers only, enter from your 2010 Form 4684, line 17, any loss from a disaster declared a federal disaster after 2007 that occurred before 2010 (see instructions) . . . . . **6** *

7 Did you (or your spouse if filing jointly) pay any state or local sales or excise taxes in 2010 for the purchase of any new motor vehicle(s) **after** February 16, 2009, and **before** January 1, 2010 (see instructions)?

☐ **No.** Skip lines 7 through 16, enter -0- on line 17, and go to line 18.

☐ **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 7 through 16, enter -0- on line 17, and go to line 18 **7** 259,191

8 Enter the purchase price (**before taxes**) of the new motor vehicle(s) (see instructions) **8** 247,669

9 Is the amount on line 8 more than $49,500?

☐ **No.** Enter the amount from line 7.

☐ **Yes.** Figure the **portion** of the tax from line 7 that is attributable to the first $49,500 of the purchase price of each new motor vehicle and enter it here (see instructions) . . **9** 259,191

10 Enter the amount from Form 1040, line 38, or Form 1040A, line 22 **10**

11 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 **11** 0

12 Add lines 10 and 11 . . . . . **12** 259,191

13 Enter $125,000 ($250,000 if married filing jointly) **13** 259,191

14 Is the amount on line 12 more than the amount on line 13?

☐ **No.** Skip lines 14 through 16, enter the amount from line 9 on line 17, and go to line 18.

☐ **Yes.** Subtract line 13 from line 12 . . . . . **14** 0

15 Divide the amount on line 14 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 . . . . . **15** 0 .

16 Multiply line 9 by line 15 . . . . . **16** 0

17 Subtract line 16 from line 9 . . . . . **17** 259,191

18 Add lines 4, 5, 6, and 17. Enter the total here and on Form 1040, line 40, or Form 1040A, line 24. **18** 384,371

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 49875F **Schedule L (Form 1040A or 1040) 2010**

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

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
2010
Attachment Sequence No. **57**

Name(s) shown on return
Total Schedules Filed = 384,371

Your social security number

*File this form **only** if you are increasing your standard deduction by certain net disaster losses or new motor vehicle taxes paid in 2010 for certain vehicles purchased in 2009.*
***Form 1040 Filers Only:** 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—$8,400	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	3,407,177
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	123,077
6	Form 1040 filers only, enter from your 2010 Form 4684, line 17, any loss from a disaster declared a federal disaster after 2007 that occurred before 2010 (see instructions)			6	*
7	Did you (or your spouse if filing jointly) pay any state or local sales or excise taxes in 2010 for the purchase of any new motor vehicle(s) **after** February 16, 2009, and **before** January 1, 2010 (see instructions)? ☐ **No.** Skip lines 7 through 16, enter -0- on line 17, and go to line 18. ☐ **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 7 through 16, enter -0- on line 17, and go to line 18	7	329,670		
8	Enter the purchase price (**before taxes**) of the new motor vehicle(s) (see instructions)	8	4,417,015		
9	Is the amount on line 8 more than $49,500? ☐ **No.** Enter the amount from line 7. ☐ **Yes.** Figure the **portion** of the tax from line 7 that is attributable to the first $49,500 of the purchase price of each new motor vehicle and enter it here (see instructions)	9	328,905		
10	Enter the amount from Form 1040, line 38, or Form 1040A, line 22	10			
11	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	11	0		
12	Add lines 10 and 11	12	10,755,522		
13	Enter $125,000 ($250,000 if married filing jointly)	13	47,122,232		
14	Is the amount on line 12 more than the amount on line 13? ☐ **No.** Skip lines 14 through 16, enter the amount from line 9 on line 17, and go to line 18. ☐ **Yes.** Subtract line 13 from line 12	14	0		
15	Divide the amount on line 14 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	15	0 .		
16	Multiply line 9 by line 15	16	0		
17	Subtract line 16 from line 9			17	328,905
18	Add lines 4, 5, 6, and 17. Enter the total here and on Form 1040, line 40, or Form 1040A, line 24.			18	3,966,504

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 49875F **Schedule L (Form 1040A or 1040) 2010**

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

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

Making Work Pay Credit

▶ **Attach to Form 1040A or 1040.** ▶ **See separate instructions.**

OMB No. 1545-0074
2010
Attachment Sequence No. **166**

Name(s) shown on return
Total Schedules Filed = 94,098,189

Your social security number

CAUTION *To take the making work pay credit, you must include your social security number (if filing a joint return, the number of either you or your spouse) on your tax return. A social security number does not include an identification number issued by the IRS. Only the Social Security Administration issues social security numbers.*

CAUTION *You cannot take the making work pay credit if you can be claimed as someone else's dependent or if you are a nonresident alien.*

Important: Check the "**No**" box on line 1a 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.

1a	Do you (and your spouse if filing jointly) have 2010 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**	21,828,798		
b	Nontaxable combat pay included on line 1a (see instructions) . . . **1b** 195,727				
2	Multiply line 1a by 6.2% (.062)	**2**	21,828,798		
3	Enter $400 ($800 if married filing jointly)	**3**	21,942,803		
4	Enter the **smaller** of line 2 or line 3 (unless you checked "Yes" on line 1a)			**4**	93,984,184
5	Enter the amount from Form 1040, line 38*, or Form 1040A, line 22	**5**	94,089,501		
6	Enter $75,000 ($150,000 if married filing jointly)	**6**	94,098,189		
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**	4,905,849		
8	Multiply line 7 by 2% (.02)			**8**	4,903,528
9	Subtract line 8 from line 4. If zero or less, enter -0-			**9**	93,939,142
10	Did you (or your spouse, if filing jointly) receive an economic recovery payment in **2010**? You may have received this payment in 2010 if you did not receive an economic recovery payment in 2009 but you received social security benefits, supplemental security income, railroad retirement benefits, or veterans disability compensation or pension benefits in November 2008, December 2008, or January 2009 (see instructions). ☐ **No.** Enter -0- on line 10 and go to line 11. ☐ **Yes.** Enter the total of the payments you (and your spouse, if filing jointly) received in **2010**. Do not enter more than $250 ($500 if married filing jointly)			**10**	282,576
11	**Making work pay credit.** Subtract line 10 from line 9. If zero or less, enter -0-. Enter the result here and on Form 1040, line 63; or Form 1040A, line 40			**11**	93,920,099

*If you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico, see instructions.

SCHEDULE M
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Making Work Pay Credit

▶ **Attach to Form 1040A or 1040.** ▶ **See separate instructions.**

OMB No. 1545-0074
2010
Attachment
Sequence No. **166**

Name(s) shown on return

Total Schedules Filed = 94,098,189

Your social security number

⚠ CAUTION *To take the making work pay credit, you must include your social security number (if filing a joint return, the number of either you or your spouse) on your tax return. A social security number does not include an identification number issued by the IRS. Only the Social Security Administration issues social security numbers.*

⚠ CAUTION *You cannot take the making work pay credit if you can be claimed as someone else's dependent or if you are a nonresident alien.*

Important: Check the “**No**” box on line 1a 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.

1a Do you (and your spouse if filing jointly) have 2010 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** 508,928,296

b Nontaxable combat pay included on line 1a (see instructions) **1b** 3,084,732

2 Multiply line 1a by 6.2% (.062) **2** 31,553,612

3 Enter $400 ($800 if married filing jointly) **3** 12,729,077

4 Enter the **smaller** of line 2 or line 3 (unless you checked “Yes” on line 1a) **4** 50,955,023

5 Enter the amount from Form 1040, line 38*, or Form 1040A, line 22 . . **5** 4,526,117,558

6 Enter $75,000 ($150,000 if married filing jointly) **6** 10,131,156,722

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** 69,962,530

8 Multiply line 7 by 2% (.02) **8** 1,399,299

9 Subtract line 8 from line 4. If zero or less, enter -0- **9** 49,651,562

10 Did you (or your spouse, if filing jointly) receive an economic recovery payment in **2010**? You may have received this payment in 2010 if you did not receive an economic recovery payment in 2009 but you received social security benefits, supplemental security income, railroad retirement benefits, or veterans disability compensation or pension benefits in November 2008, December 2008, or January 2009 (see instructions).
☐ **No.** Enter -0- on line 10 and go to line 11.
☐ **Yes.** Enter the total of the payments you (and your spouse, if filing jointly) received in **2010**. Do not enter more than $250 ($500 if married filing jointly) **10** 79,900

11 **Making work pay credit.** Subtract line 10 from line 9. If zero or less, enter -0-. Enter the result here and on Form 1040, line 63; or Form 1040A, line 40 . . . . **11** 49,584,646

*If you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico, see instructions.

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.

OMB No. 1545-0074

2010

Attachment Sequence No. **16**

Name(s) shown on Form 1040A or 1040

Total Schedules Filed = 114,613

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2010:

- 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 of the instructions.

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

Part I Check the Box for Your Filing Status and Age

If your filing status is:	And by the end of 2010:		Check only one box:
	Total Filing Status and Age Indicator Boxes Checked = 163,866		
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 2010	8	☐
	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2010	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 2010, check this box ▶ ☐

- If you checked this box, you do not have to get another statement for 2010.
- If you **did not** check this box, have your physician complete the statement on page R-4 of the instructions. You **must** keep the statement for your records.

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.

OMB No. 1545-0074

2010

Attachment
Sequence No. **16**

Name(s) shown on Form 1040A or 1040

Your social security number

Total Schedules Filed = 114,613

You may be able to take this credit and reduce your tax if by the end of 2010:

- 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 of the instructions.

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

Part I Check the Box for Your Filing Status and Age

If your filing status is:	**And by the end of 2010:**	**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 2010	**8** ☐
	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2010	**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 2010, check this box ▶ ☐

- If you checked this box, you do not have to get another statement for 2010.
- If you **did not** check this box, have your physician complete the statement on page R-4 of the instructions. 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** 6,038

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** 114,613

13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2010.

a Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see page R-3 of the instructions). **13a** 18,210

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 of the instructions) . . . **13b** *

c Add lines 13a and 13b. (Even though these income items are not taxable, they **must** be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c **13c** 18,216

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** 108,519

17 Enter one-half of line 16 . . . . **17** 108,519

18 Add lines 13c and 17 . . . . **18** 111,328

19 Subtract line 18 from line 12. If zero or less, **stop;** you **cannot** take the credit. Otherwise, go to line 20 . . . . **19** 104,183

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

21 Tax liability limit. Enter the amount from the Credit Limit Worksheet on page R-3 of the instructions **21**

22 **Credit for the elderly or the disabled.** Enter the **smaller** of line 20 or line 21. 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) **22** 98,345

* 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** 76,022

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** 591,477

13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2010.

a Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see page R-3 of the instructions). **13a** 118,488

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 of the instructions) . . . **13b** *

c Add lines 13a and 13b. (Even though these income items are not taxable, they **must** be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c **13c** 118,493

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** 1,047,711

17 Enter one-half of line 16 . . . . **17** 523,882

18 Add lines 13c and 17 . . . . **18** 642,375

19 Subtract line 18 from line 12. If zero or less, **stop;** you **cannot** take the credit. Otherwise, go to line 20 . . . . **19** 181,630

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

21 Tax liability limit. Enter the amount from the Credit Limit Worksheet on page R-3 of the instructions **21**

22 **Credit for the elderly or the disabled.** Enter the **smaller** of line 20 or line 21. 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) **22** 15,627

* 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 or Form 1040NR.** ▶ **See Instructions for Schedule SE (Form 1040).**

OMB No. 1545-0074

2010

Attachment
Sequence No. **17**

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

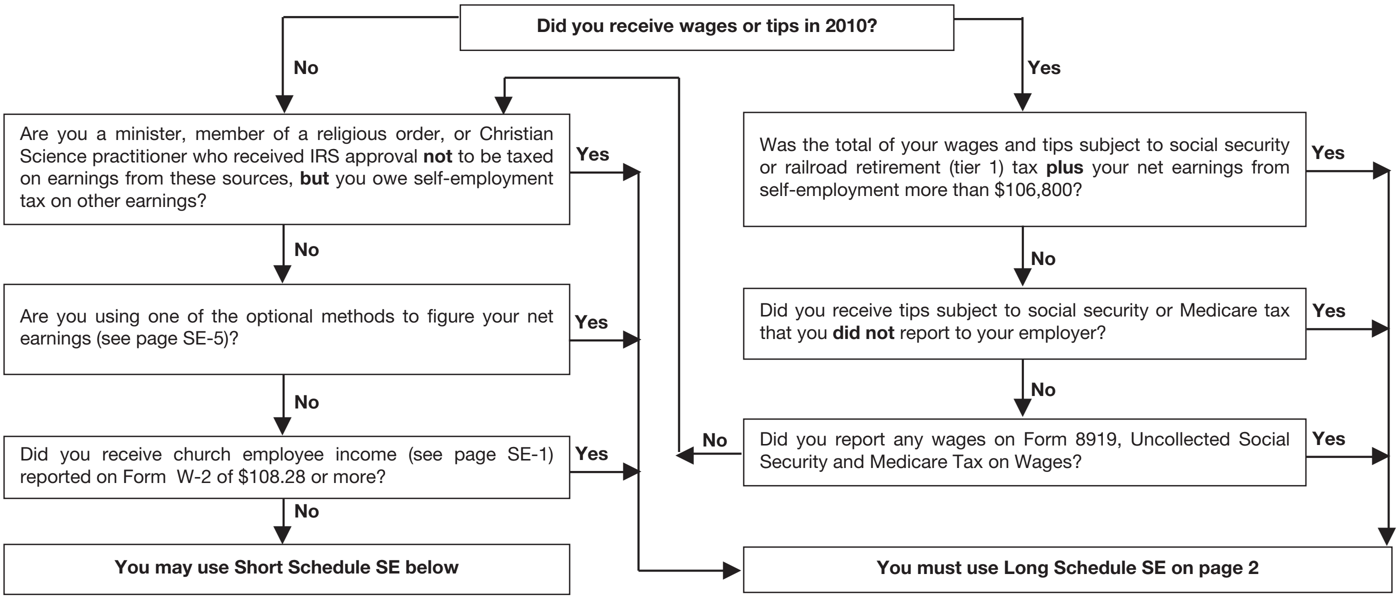
Total Schedules Filed = 18,867,753

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

Before you begin: To determine if you must file Schedule SE, see the instructions on page SE-1.

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* on page SE-1.



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**	641,333
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**	(20,621)
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**	17,401,131
3	Combine lines 1a, 1b, and 2. Subtract from that total the amount on Form 1040, line 29, or Form 1040NR, line 29, and enter the result (see page SE-3)	**3**	
4	Multiply line 3 by 92.35% (.9235). If less than $400, you do not owe self-employment tax; **do not** file this schedule unless you have an amount on line 1b ▶ **Note.** If line 4 is less than $400 due to Conservation Reserve Program payments on line 1b, see page SE-3.	**4**	17,753,118
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,** or **Form 1040NR, line 54** • 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,** or **Form 1040NR, line 54**	**5**	17,668,446
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,** or **Form 1040NR, line 27**	**6**	

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 or Form 1040NR.** ▶ **See Instructions for Schedule SE (Form 1040).**

OMB No. 1545-0074

2010

Attachment Sequence No. **17**

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

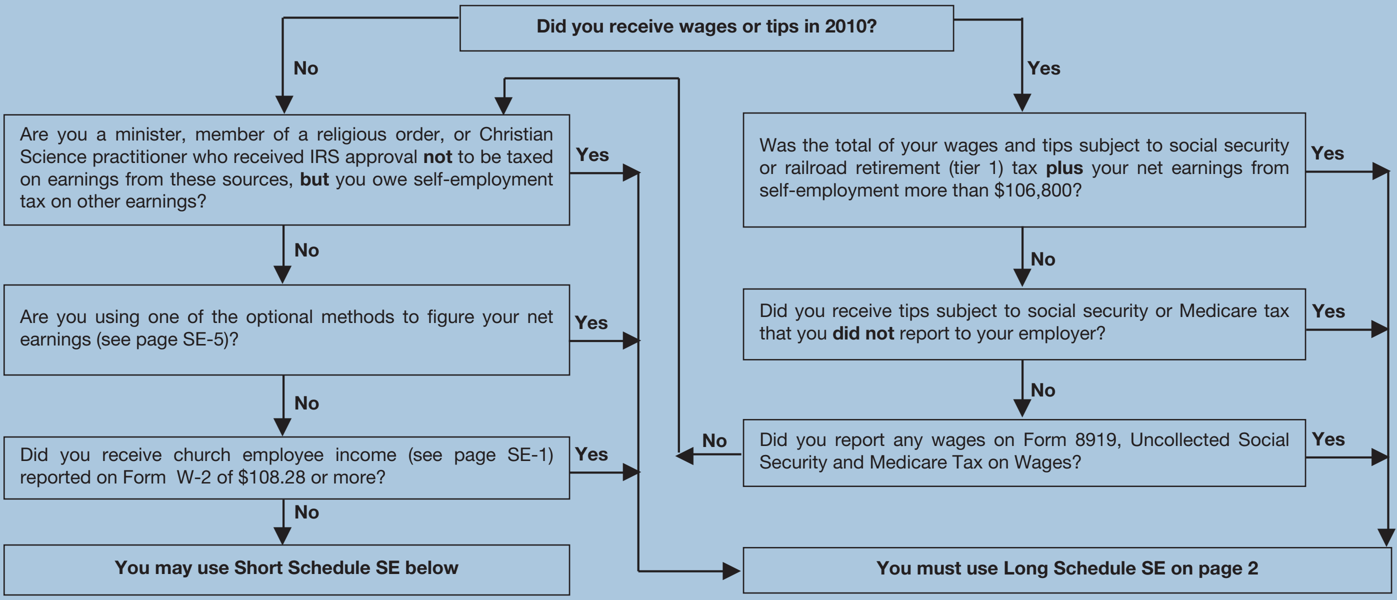
Total Schedules Filed = 18,867,753

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

Before you begin: To determine if you must file Schedule SE, see the instructions on page SE-1.

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* on page SE-1.



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**	12,523,436
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**	(171,942)
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**	490,256,082
3	Combine lines 1a, 1b, and 2. Subtract from that total the amount on Form 1040, line 29, or Form 1040NR, line 29, and enter the result (see page SE-3)	**3**	
4	Multiply line 3 by 92.35% (.9235). If less than $400, you do not owe self-employment tax; **do not** file this schedule unless you have an amount on line 1b . . . . ▶	**4**	449,649,162
	Note. If line 4 is less than $400 due to Conservation Reserve Program payments on line 1b, see page SE-3.		
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,** or **Form 1040NR, line 54** • 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,** or **Form 1040NR, line 54**	**5**	48,339,745
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,** or **Form 1040NR, line 27** **6**		

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11358Z **Schedule SE (Form 1040) 2010**

Schedule SE (Form 1040) 2010 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,** see page SE-3 for specific instructions. Also see page SE-1 for the definition of church employee income.

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-5)			1a	641.333	
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	(20,621	)
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-4 for other income to report. **Note.** Skip this line if you use the nonfarm optional method (see page SE-5)			2	17.401.131	
3	Combine lines 1a, 1b, and 2. Subtract from that total the amount on Form 1040, line 29, or Form 1040NR, line 29, and enter the result (see page SE-3)			3		
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3 **Note.** If line 4a is less than $400 due to Conservation Reserve Program payments on line 1b, see page SE-3.			4a	17,753,118	
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	17.644.893	
5a	Enter your **church employee income** from Form W-2. See page SE-1 for definition of church employee income	5a	45,365			
b	Multiply line 5a by 92.35% (.9235). If less than $100, enter -0-			5b		
6	Add lines 4c and 5b			6	17,667,449	
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 2010			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	1,821,073			
b	Unreported tips subject to social security tax (from Form 4137, line 10)	8b	10,820			
c	Wages subject to social security tax (from Form 8919, line 10)	8c	4,945			
d	Add lines 8a, 8b, and 8c			8d	1,825,018	
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	17,060,140	
11	Multiply line 6 by 2.9% (.029)			11	17,667,449	
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Form 1040, line 56,** or **Form 1040NR, line 54**			12	17,668,446	
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, or Form 1040NR, 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 $6,720, **or (b)** your net farm profits[2] were less than $4,851.

14	Maximum income for optional methods	14	4,480	00
15	Enter the **smaller** of: two-thirds ($^{2}/_{3}$) of gross farm income[1] (not less than zero) **or** $4,480. Also include this amount on line 4b above	15	20,044	

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits[3] were less than $4,851 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	18,518	

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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.

Schedule SE (Form 1040) 2010 | 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,** see page SE-3 for specific instructions. Also see page SE-1 for the definition of church employee income.

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-5)			**1a**	12,523,436	
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**	(171,942	)
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-4 for other income to report. **Note.** Skip this line if you use the nonfarm optional method (see page SE-5)			**2**	490.256.082	
3	Combine lines 1a, 1b, and 2. Subtract from that total the amount on Form 1040, line 29, or Form 1040NR, line 29, and enter the result (see page SE-3)			**3**		
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3			**4a**	449,649,162	
	Note. If line 4a is less than $400 due to Conservation Reserve Program payments on line 1b, see page SE-3.					
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**	450.731.275	
5a	Enter your **church employee income** from Form W-2. See page SE-1 for definition of church employee income	**5a**	929,801			
b	Multiply line 5a by 92.35% (.9235). If less than $100, enter -0-			**5b**		
6	Add lines 4c and 5b			**6**	451,589,936	
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 2010			**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**	109,960,677			
b	Unreported tips subject to social security tax (from Form 4137, line 10)	**8b**	27,087			
c	Wages subject to social security tax (from Form 8919, line 10)	**8c**	24,369			
d	Add lines 8a, 8b, and 8c			**8d**	110,012,133	
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**	35,243,501	
11	Multiply line 6 by 2.9% (.029)			**11**	13,096,042	
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Form 1040, line 56,** or **Form 1040NR, line 54**			**12**	48,339,745	
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, or Form 1040NR, 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 $6,720, **or (b)** your net farm profits[2] were less than $4,851.

14	Maximum income for optional methods	**14**	4,480	00
15	Enter the **smaller** of: two-thirds (2/3) of gross farm income[1] (not less than zero) **or** $4,480. Also include this amount on line 4b above	**15**	86,855	

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits[3] were less than $4,851 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**	65,305	

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

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

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

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

Form **982**
(Rev. February 2011)
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 = 423,574

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 . . . . . 45,793 ☐
b Discharge of indebtedness to the extent insolvent (not in a title 11 case) . . . . . 137,558 ☐
c Discharge of qualified farm indebtedness . . . . . * ☐
d Discharge of qualified real property business indebtedness . . . . . 21,629 ☐
e Discharge of qualified principal residence indebtedness . . . . . 229,959 ☐
2 Total amount of discharged indebtedness excluded from gross income **2** 423,574
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**	72,520
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.*

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

Form **982**
(Rev. February 2011)
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 = 423,574

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		☐
2	Total amount of discharged indebtedness excluded from gross income	2	50,394,609
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	10,091,040
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.*

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

2010

Attachment Sequence No. **129**

Your name	Occupation in which you incurred expenses	**Social security number**
Total Forms Filed = 8,351,710 Includes 4,404,338 F2106EZ'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	4,632,351	
2 Parking fees, tolls, and transportation, including train, bus, etc., that **did not** involve overnight travel or commuting to and from work	2	1,833,980	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Do not** include meals and entertainment	3	1,677,998	
4 Business expenses not included on lines 1 through 3. **Do not** include meals and entertainment	4	5,191,360	
5 Meals and entertainment expenses (see instructions)	5		2,736,014
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	7,417,026	

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	425,415	174,881

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	7,382,592	2,717,799
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		2,717,799

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** 7,544,432

2010 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

2010

Attachment Sequence No. **129**

Your name	Occupation in which you incurred expenses	**Social security number**
Total Forms Filed = 8,351,710 Includes 4,404,338 F2106EZ'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**	28,564,702	
2	Parking fees, tolls, and transportation, including train, bus, etc., that **did not** involve overnight travel or commuting to and from work .	**2**	1,590,214	
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Do not** include meals and entertainment .	**3**	4,780,523	
4	Business expenses not included on lines 1 through 3. **Do not** include meals and entertainment	**4**	16,347,306	
5	Meals and entertainment expenses (see instructions)	**5**		9,728,548
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**	51,282,745	

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**	2,192,686	595,751

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**	49,192,572	9,158,745
	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**		5,535,723
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**	54,728,296

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11700N

Form 2106 (2010) Page **2**

Part II Vehicle Expenses

Section A—General Information (You must complete this section if you are claiming vehicle expenses.)

			(a) Vehicle 1	**(b)** Vehicle 2
11	Enter the date the vehicle was placed in service	**11**	/ /	/ /
12	Total miles the vehicle was driven during 2010	**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 50¢ (.50). Enter the result here and on line 1 **22** 4,046,804

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**	447,149	

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 2010	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 50¢ (.50). Enter the result here and on line 1 . . . 22 24,366,912

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	2,886,931	

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		

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **2106-EZ**

Department of the Treasury
Internal Revenue Service (99)

Unreimbursed Employee Business Expenses

▶ **Attach to Form 1040 or Form 1040NR.**

OMB No. 1545-0074

2010

Attachment
Sequence No. **129A**

Your name	Occupation in which you incurred expenses	**Social security number**
Total Forms Filed = 4,404,338		

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 2010.

Caution: *You can use the standard mileage rate for 2010* ***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 50¢ (.50)	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 2010, 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 your tax return instructions. Cat. No. 20604Q Form **2106-EZ** (2010)

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **2106-EZ**

Department of the Treasury
Internal Revenue Service (99)

Unreimbursed Employee Business Expenses

▶ **Attach to Form 1040 or Form 1040NR.**

OMB No. 1545-0074

2010

Attachment
Sequence No. **129A**

Your name	Occupation in which you incurred expenses	**Social security number**
Total Forms Filed = 4,404,338		

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 2010.

Caution: *You can use the standard mileage rate for 2010* ***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 50¢ (.50)	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 2010, 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**

☐ VOID ☐ CORRECTED (99)

Name, address, and ZIP code of RIC or REIT

Total Forms Filed = 7,583

OMB No. 1545-0145

2010

Form **2439**

Notice to Shareholder of Undistributed Long-Term Capital Gains

For calendar year 2010, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT)

beginning ______________, 2010, and
ending ______________, 20 ________

Identification number of RIC or REIT

1a Total undistributed long-term capital gains
7,565

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
*

2 Tax paid by the RIC or REIT on the box 1a gains
7,559

Copy A
Attach to
Form 1120-RIC
or Form 1120-REIT

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

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

NUMBER OF RETURNS FILED FOR SELECTED LINES

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

☐ VOID ☐ CORRECTED (99)

Name, address, and ZIP code of RIC or REIT

Total Forms Filed = 7,583

OMB No. 1545-0145

2010

Form **2439**

Notice to Shareholder of Undistributed Long-Term Capital Gains

For calendar year 2010, or other tax year
of the regulated investment company (RIC) or the
real estate investment trust (REIT)
beginning __________, 2010, and
ending __________, 20 _____

Identification number of RIC or REIT

Shareholder's identifying number

Shareholder's name, address, and ZIP code

1a Total undistributed long-term capital gains
160,168

1b Unrecaptured section 1250 gain
*

1c Section 1202 gain
0

1d Collectibles (28%) gain
*

2 Tax paid by the RIC or REIT on the box 1a gains
48,391

Copy A
Attach to
Form 1120-RIC
or Form 1120-REIT

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

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

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

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

2010

Attachment
Sequence No. **21**

Name(s) shown on return

Total Forms Filed = 7,000,288

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)
			6,930,661

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 58.

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 2010 for the person listed in column (a)
		6,878,916	6,794,326
		2,279,096	2,242,854

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 31	3	6,513,143
4	Enter your **earned income**. See instructions	4	6,944,519
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	4,340,136
6	Enter the **smallest** of line 3, 4, or 5	6	6,489,856
7	Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37. — 7		
8	Enter on line 8 the decimal amount shown below that applies to the amount on line 7	8	6,939,084 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 2009 expenses in 2010, see the instructions	9	6,489,542
10	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions. — 10		
11	**Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46	11	6,338,315

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11862M Form **2441** (2010)

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

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

2010

Attachment
Sequence No. **21**

Name(s) shown on return

Your social security number

Total Forms Filed = 7,000,288

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)
				31,662,725

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 58.

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 2010 for the person listed in column (a)
			21,902,719
			7,072,457

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 31	3	17,326,913
4	Enter your **earned income**. See instructions	4	405,268,659
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	203,676,671
6	Enter the **smallest** of line 3, 4, or 5	6	17,069,323
7	Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37. **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**
$0	15,000	.35
15,000	17,000	.34
17,000	19,000	.33
19,000	21,000	.32
21,000	23,000	.31
23,000	25,000	.30
25,000	27,000	.29
27,000	29,000	.28

If line 7 is:

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

9	Multiply line 6 by the decimal amount on line 8. If you paid 2009 expenses in 2010, see the instructions	9	3,767,274
10	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions. **10**		
11	**Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46	11	3,397,639

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11862M Form **2441** (2010)

Part III Dependent Care Benefits

12	Enter the total amount of **dependent care benefits** you received in 2010. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. **Do not** include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership			12	1,232,181
13	Enter the amount, if any, you carried over from 2009 and used in 2010 during the grace period. See instructions			13	6,274
14	Enter the amount, if any, you forfeited or carried forward to 2011. See instructions . . .			14	(52,281)
15	Combine lines 12 through 14. See instructions			15	
16	Enter the total amount of **qualified expenses** incurred in 2010 for the care of the **qualifying person(s)** . . .	16	1,190,623		
17	Enter the **smaller** of line 15 or 16	17			
18	Enter your **earned income.** See instructions	18	6,944,519		
19	Enter the amount shown below that applies to you. • If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see instructions. • All others, enter the amount from line 18. . . .	19	4,340,136		
20	Enter the **smallest** of line 17, 18, or 19	20			
21	Enter $5,000 ($2,500 if married filing separately **and** you were required to enter your spouse's earned income on line 19)	21			
22	Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.) ☐ **No.** Enter -0-. ☐ **Yes.** Enter the amount here			22	1,111
23	Subtract line 22 from line 15	23			
24	**Deductible benefits.** Enter the **smallest** of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions			24	931
25	**Excluded benefits. Form 1040 and 1040NR filers:** If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. **Form 1040A filers:** Enter the **smaller** of line 20 or line 21 . .			25	1,068,984
26	**Taxable benefits. Form 1040 and 1040NR filers:** Subtract line 25 from line 23. 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 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB"			26	231,066

To claim the child and dependent care credit, complete lines 27 through 31 below.

27	Enter $3,000 ($6,000 if two or more qualifying persons)	27	
28	**Form 1040 and 1040NR filers:** Add lines 24 and 25. **Form 1040A filers:** Enter the amount from line 25	28	1,069,915
29	Subtract line 28 from line 27. If zero or less, **stop.** You cannot take the credit. **Exception.** If you paid 2009 expenses in 2010, see the instructions for line 9	29	
30	Complete line 2 on the front of this form. **Do not** include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here.	30	
31	Enter the **smaller** of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11	31	6,513,143

Part III Dependent Care Benefits

12	Enter the total amount of **dependent care benefits** you received in 2010. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. **Do not** include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership			**12**	4,236,055
13	Enter the amount, if any, you carried over from 2009 and used in 2010 during the grace period. See instructions			**13**	7,921
14	Enter the amount, if any, you forfeited or carried forward to 2011. See instructions			**14**	(89,172)
15	Combine lines 12 through 14. See instructions			**15**	
16	Enter the total amount of **qualified expenses** incurred in 2010 for the care of the **qualifying person(s)**	**16**	8,897,609		
17	Enter the **smaller** of line 15 or 16	**17**			
18	Enter your **earned income.** See instructions	**18**	405,268,659		
19	Enter the amount shown below that applies to you. • If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see instructions. • All others, enter the amount from line 18.	**19**	203,676,671		
20	Enter the **smallest** of line 17, 18, or 19	**20**			
21	Enter $5,000 ($2,500 if married filing separately **and** you were required to enter your spouse's earned income on line 19)	**21**			
22	Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.) ☐ **No.** Enter -0-. ☐ **Yes.** Enter the amount here			**22**	3,810
23	Subtract line 22 from line 15	**23**			
24	**Deductible benefits.** Enter the **smallest** of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions			**24**	2,711
25	**Excluded benefits. Form 1040 and 1040NR filers:** If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. **Form 1040A filers:** Enter the **smaller** of line 20 or line 21			**25**	3,627,597
26	**Taxable benefits. Form 1040 and 1040NR filers:** Subtract line 25 from line 23. 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 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB"			**26**	523,397

To claim the child and dependent care credit, complete lines 27 through 31 below.

27	Enter $3,000 ($6,000 if two or more qualifying persons)	**27**	
28	**Form 1040 and 1040NR filers:** Add lines 24 and 25. **Form 1040A filers:** Enter the amount from line 25	**28**	3,630,308
29	Subtract line 28 from line 27. If zero or less, **stop.** You cannot take the credit. **Exception.** If you paid 2009 expenses in 2010, see the instructions for line 9	**29**	
30	Complete line 2 on the front of this form. **Do not** include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here.	**30**	
31	Enter the **smaller** of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11	**31**	17,326,913

Form **3468**

Department of the Treasury
Internal Revenue Service (99)

Investment Credit

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

OMB No. 1545-0155
2010
Attachment
Sequence No. **174**

Name(s) shown on return

Identifying number

Total Forms Filed = 25,970

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, Qualifying Advanced Energy Project Credit, and Qualifying Therapeutic Discovery 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	717
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	538
7		Qualifying advanced energy project credit (see instructions): Qualified investment in advanced energy project property placed in service during the tax year . . . . $ × 30% (.30)		7	1,577
8		Qualifying therapeutic discovery project credit (see instructions): Qualified investment in a qualifying therapeutic discovery project $ × 50% (.50)		8	24
9		Enter the applicable unused investment credit from cooperatives (see instructions)		9	56
10		Add lines 5d, 6c, 7, 8, and 9. Report this amount on Form 3800, line 1a		10	2,292

Part III Rehabilitation Credit and Energy Credit

11		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 11b 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)	11e	*
	f	Pre-1936 buildings affected by a Midwestern disaster . . $ × 13% (.13)	11f	*
	g	Other pre-1936 buildings . . . . $ × 10% (.10)	11g	16,504
	h	Certified historic structures located in the Gulf Opportunity Zone $ × 26% (.26)	11h	*

*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

2010

Attachment
Sequence No. **174**

Name(s) shown on return

Identifying number

Total Forms Filed = 25,970

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, Qualifying Advanced Energy Project Credit, and Qualifying Therapeutic Discovery 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	1,388
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	424
7		Qualifying advanced energy project credit (see instructions): Qualified investment in advanced energy project property placed in service during the tax year . . . . $ × 30% (.30)		7	5,761
8		Qualifying therapeutic discovery project credit (see instructions): Qualified investment in a qualifying therapeutic discovery project $ × 50% (.50)		8	1,069
9		Enter the applicable unused investment credit from cooperatives (see instructions)		9	50
10		Add lines 5d, 6c, 7, 8, and 9. Report this amount on Form 3800, line 1a		10	8,693

Part III Rehabilitation Credit and Energy Credit

11		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 11b 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)	11e	*
	f	Pre-1936 buildings affected by a Midwestern disaster . . $ × 13% (.13)	11f	*
	g	Other pre-1936 buildings . . . . $ × 10% (.10)	11g	60,897
	h	Certified historic structures located in the Gulf Opportunity Zone $ × 26% (.26)	11h	*

*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)	**11i**	*
j	Other certified historic structures	$	× 20% (.20)	**11j**	1,971
	For properties identified on lines 11h, 11i, or 11j, complete lines 11k and 11l.				
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) . .			**11m**	*
12	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)	**12a**	263
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)	**12b**	2,186
	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)	**12c**	
d	Applicable kilowatt capacity of property on line 12c (see instructions) ▶		× $1,000	**12d**	
e	Enter the lesser of line 12c or line 12d			**12e**	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)	**12f**	
g	Applicable kilowatt capacity of property on line 12f (see instructions) ▶		× $3,000	**12g**	361
h	Enter the lesser of line 12f or line 12g			**12h**	*
	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)	**12i**	
j	Kilowatt capacity of property on line 12i . . . . ▶		× $200	**12j**	
k	Enter the lesser of line 12i or line 12j			**12k**	49

*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)	**11i**	*
j	Other certified historic structures . . . . $ ____ × 20% (.20)	**11j**	85,502
	For properties identified on lines 11h, 11i, or 11j, complete lines 11k and 11l.		
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) . .	**11m**	*
12	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)	**12a**	1,835
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)	**12b**	110,789
	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)	**12c**	
d	Applicable kilowatt capacity of property on line 12c (see instructions) ▶ ____ × $1,000	**12d**	
e	Enter the lesser of line 12c or line 12d	**12e**	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)	**12f**	
g	Applicable kilowatt capacity of property on line 12f (see instructions) ▶ ____ × $3,000	**12g**	6,202
h	Enter the lesser of line 12f or line 12g	**12h**	*
	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)	**12i**	
j	Kilowatt capacity of property on line 12i . . . . ▶ ____ × $200	**12j**	
k	Enter the lesser of line 12i or line 12j	**12k**	390

*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)	**12l**	
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	**12m**	.
n	Multiply line 12l by line 12m	**12n**	71
	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)	**12o**	
p	Enter the smaller of line 12o or $4,000	**12p**	0
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)	**12q**	
	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)	**12r**	555
	Qualified investment credit facility property (see instructions):		
s	Basis of property placed in service during the tax year . . . $__________ × 30% (.30)	**12s**	14
13	Enter the applicable unused investment credit from cooperatives (see instructions)	**13**	16
14	Add lines 11e through 11j, 11m, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, and 13 . . .	**14**	21,940
15	Rehabilitation and energy credits included on line 14 from passive activities	**15**	2,200
16	Subtract line 15 from line 14	**16**	19,865
17	Rehabilitation and energy credits allowed for 2010 from a passive activity	**17**	1,881
18	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)	**18**	1,939
19	Carryback of rehabilitation and energy credits from 2011	**19**	
20	Add lines 16 through 19. Report this amount on Form 3800, line 29a	**20**	23,276

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)	**12l**		
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	**12m**	.	
n	Multiply line 12l by line 12m	**12n**	237	
	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)	**12o**		
p	Enter the smaller of line 12o or $4,000	**12p**	0	
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)	**12q**		
	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)	**12r**	2,387	
	Qualified investment credit facility property (see instructions):			
s	Basis of property placed in service during the tax year . . . $ ______ × 30% (.30)	**12s**	570	
13	Enter the applicable unused investment credit from cooperatives (see instructions)	**13**	115	
14	Add lines 11e through 11j, 11m, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, and 13 . . .	**14**	270,860	
15	Rehabilitation and energy credits included on line 14 from passive activities	**15**	33,426	
16	Subtract line 15 from line 14	**16**	237,434	
17	Rehabilitation and energy credits allowed for 2010 from a passive activity	**17**	17,979	
18	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)	**18**	85,166	
19	Carryback of rehabilitation and energy credits from 2011	**19**		
20	Add lines 16 through 19. Report this amount on Form 3800, line 29a	**20**	340,579	

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

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
2010
Attachment
Sequence No. **22**

Name(s) shown on return

Total Forms Filed = 646,978

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**	2,292	
b	Reserved for future use	**1b**		
c	Credit for increasing research activities	**1c**	69,088	
d	Low-income housing credit (Form 8586, Part I only) (enter EIN if claiming this credit from a pass-through entity: ____________)	**1d**	51,769	
e	Disabled access credit (Form 8826) (do not enter more than $5,000)	**1e**	9,149	
f	Renewable electricity production credit (Form 8835) (see instructions)	**1f**	3,395	
g	Indian employment credit	**1g**	7,676	
h	Orphan drug credit (Form 8820)	**1h**	416	
i	New markets credit (Form 8874) (enter EIN if claiming this credit from a pass-through entity: ____________)	**1i**	984	
j	Credit for small employer pension plan startup costs (Form 8881) (do not enter more than $500)	**1j**	4,901	
k	Credit for employer-provided child care facilities and services (Form 8882) (enter EIN if claiming this credit from a pass-through entity: ____________)	**1k**	13,524	
l	Biodiesel and renewable diesel fuels credit (attach Form 8864)	**1l**	6,449	
m	Low sulfur diesel fuel production credit (Form 8896)	**1m**	74	
n	Distilled spirits credit (Form 8906)	**1n**	269	
o	Nonconventional source fuel credit (Form 8907)	**1o**	7,307	
p	Energy efficient home credit	**1p**	13,709	
q	Energy efficient appliance credit (Form 8909)	**1q**	7,253	
r	Alternative motor vehicle credit (Form 8910) (enter EIN if claiming this credit from a pass-through entity: ____________)	**1r**	6,063	
s	Alternative fuel vehicle refueling property credit (Form 8911)	**1s**	756	
t	Employer housing credit	**1t**	360	
u	Mine rescue team training credit	**1u**	*	
v	Agricultural chemicals security credit (Form 8931) (do not enter more than $2 million) . . .	**1v**	206	
w	Credit for employer differential wage payments	**1w**	259	
x	Carbon dioxide sequestration credit (Form 8933)	**1x**	0	
y	Qualified plug-in electric drive motor vehicle credit (Form 8936)	**1y**	77	
z	Qualified plug-in electric vehicle credit (Form 8834, Part I only)	**1z**	45	
aa	New hire retention credit (Form 5884-B)	**1aa**	*	
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	**1bb**	2,544	
2	Add lines 1a through 1bb	**2**	201,151	
3	Passive activity credits included on line 2 (see instructions)	**3**	86,664	
4	Subtract line 3 from line 2	**4**	118,154	
5	Passive activity credits allowed for 2010 (see instructions)	**5**	59,765	
6	Carryforward of general business credit to 2010. See instructions for the schedule to attach .	**6**	228,503	
7	Carryback of general business credit from 2011 (see instructions)	**7**		
8	Add lines 4 through 7. Subtract from that sum any eligible small business credits and enter the result (see instructions)	**8**	307,672	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 12392F Form **3800** (2010)

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

2010 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

2010

Attachment
Sequence No. **22**

Name(s) shown on return

Identifying number

Total Forms Filed = 646,978

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**	8,693
b	Reserved for future use	**1b**	
c	Credit for increasing research activities	**1c**	586,775
d	Low-income housing credit (Form 8586, Part I only) (enter EIN if claiming this credit from a pass-through entity: ______)	**1d**	107,845
e	Disabled access credit (Form 8826) (do not enter more than $5,000)	**1e**	23,275
f	Renewable electricity production credit (Form 8835) (see instructions)	**1f**	13,221
g	Indian employment credit	**1g**	41,604
h	Orphan drug credit (Form 8820)	**1h**	2,518
i	New markets credit (Form 8874) (enter EIN if claiming this credit from a pass-through entity: ______)	**1i**	7,977
j	Credit for small employer pension plan startup costs (Form 8881) (do not enter more than $500)	**1j**	1,485
k	Credit for employer-provided child care facilities and services (Form 8882) (enter EIN if claiming this credit from a pass-through entity: ______)	**1k**	4,908
l	Biodiesel and renewable diesel fuels credit (attach Form 8864)	**1l**	4,458
m	Low sulfur diesel fuel production credit (Form 8896)	**1m**	537
n	Distilled spirits credit (Form 8906)	**1n**	8,774
o	Nonconventional source fuel credit (Form 8907)	**1o**	4,955
p	Energy efficient home credit	**1p**	68,326
q	Energy efficient appliance credit (Form 8909)	**1q**	3,614
r	Alternative motor vehicle credit (Form 8910) (enter EIN if claiming this credit from a pass-through entity: ______)	**1r**	29,827
s	Alternative fuel vehicle refueling property credit (Form 8911)	**1s**	3,833
t	Employer housing credit	**1t**	24
u	Mine rescue team training credit	**1u**	*
v	Agricultural chemicals security credit (Form 8931) (do not enter more than $2 million)	**1v**	854
w	Credit for employer differential wage payments	**1w**	169
x	Carbon dioxide sequestration credit (Form 8933)	**1x**	0
y	Qualified plug-in electric drive motor vehicle credit (Form 8936)	**1y**	2,193
z	Qualified plug-in electric vehicle credit (Form 8834, Part I only)	**1z**	648
aa	New hire retention credit (Form 5884-B)	**1aa**	*
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	**1bb**	20,564
2	Add lines 1a through 1bb	**2**	947,129
3	Passive activity credits included on line 2 (see instructions)	**3**	150,304
4	Subtract line 3 from line 2	**4**	796,825
5	Passive activity credits allowed for 2010 (see instructions)	**5**	173,333
6	Carryforward of general business credit to 2010. See instructions for the schedule to attach	**6**	4,337,329
7	Carryback of general business credit from 2011 (see instructions)	**7**	
8	Add lines 4 through 7. Subtract from that sum any eligible small business credits and enter the result (see instructions)	**8**	4,917,780

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 12392F Form **3800** (2010)

*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 42 • 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 35 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56			10	205,225
11	Add lines 9 and 10			11	
12a	Foreign tax credit	12a			
b	Personal credits from Form 1040 or 1040NR (see instructions)	12b	170,303		
c	Add lines 12a and 12b			12c	345,826
13	**Net income tax.** Subtract line 12c from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18a			13	570,315
14	**Net regular tax.** Subtract line 12c from line 9. If zero or less, enter -0-	14	565,844		
15	Enter 25% (.25) of the excess, if any, of line 14 over $25,000 (see instructions)	15	281,887		
16	Tentative minimum tax. If line 8 is zero and line 24 would be zero, skip lines 16 through 25 and go to line 26. Otherwise, see instructions	16	442,568		
17	Enter the greater of line 15 or line 16			17	450,742
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	352,950
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	138,502
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 42 • 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 35 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56			10	3,799,004
11	Add lines 9 and 10			11	
12a	Foreign tax credit	12a			
b	Personal credits from Form 1040 or 1040NR (see instructions)	12b	282,776		
c	Add lines 12a and 12b			12c	2,929,272
13	**Net income tax.** Subtract line 12c from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18a			13	81,539,753
14	**Net regular tax.** Subtract line 12c from line 9. If zero or less, enter -0-	14	77,743,721		
15	Enter 25% (.25) of the excess, if any, of line 14 over $25,000 (see instructions)	15	17,029,165		
16	Tentative minimum tax. If line 8 is zero and line 24 would be zero, skip lines 16 through 25 and go to line 26. Otherwise, see instructions	16	73,834,363		
17	Enter the greater of line 15 or line 16			17	74,317,791
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	7,308,288
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	538,452
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% (see instructions)			**20**	42,081
21	Enter the greater of line 15 or line 20			**21**	42,313
22	Subtract line 21 from line 13. If zero or less, enter -0-			**22**	43,874
23	Subtract line 19b from line 22. If zero or less, enter -0-			**23**	43,843
24	Enter the amount from Form 8844, line 10 or line 12, excluding any portion of the credit that is an eligible small business credit (see instructions)			**24**	28,445
25	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 23 or line 24			**25**	24,679
26	Subtract line 15 from line 13. If zero or less, enter -0-			**26**	570,306
27	If you skipped lines 16 through 25, enter -0-. Otherwise, add lines 19b and 25			**27**	158,239
28	Subtract line 27 from line 26. If zero or less, enter -0-			**28**	546,127
29a	Enter the investment credit from Form 3468, Part III, line 20 (attach Form 3468)	**29a**	23,276		
b	Enter the work opportunity credit from Form 5884, line 10 or line 12	**29b**	35,260		
c	Enter the alcohol and cellulosic biofuel fuels credit from Form 6478, line 15 or line 17	**29c**	18,207		
d	Enter the low-income housing credit from Form 8586, Part II, line 18 or line 20	**29d**	10,991		
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**	904		
f	Enter the credit for employer social security and Medicare taxes paid on certain employee tips from Form 8846, line 12	**29f**	73,679		
g	Enter the qualified railroad track maintenance credit from Form 8900, line 12	**29g**	89		
h	Enter the credit for small employer health insurance premiums from Form 8941, line 21 or line 23 (tax-exempt entities, other than farmers' cooperatives, do not complete this line—see instructions) (enter EIN if claiming this credit from a pass-through entity: ______________)	**29h**	175,527		
30	Add lines 29a through 29h and increase that sum by any eligible small business credits and enter the result (see instructions)			**30**	385,585
31	Enter the **smaller** of line 28 or line 30			**31**	339,279
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 50 • Corporations. Form 1120, Schedule J, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b			**32**	462,320

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% (see instructions)			**20**	17,051,850
21	Enter the greater of line 15 or line 20			**21**	17,086,126
22	Subtract line 21 from line 13. If zero or less, enter -0-			**22**	7,458,866
23	Subtract line 19b from line 22. If zero or less, enter -0-			**23**	7,368,210
24	Enter the amount from Form 8844, line 10 or line 12, excluding any portion of the credit that is an eligible small business credit (see instructions)			**24**	155,942
25	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 23 or line 24			**25**	61,695
26	Subtract line 15 from line 13. If zero or less, enter -0-			**26**	64,502,863
27	If you skipped lines 16 through 25, enter -0-. Otherwise, add lines 19b and 25			**27**	600,143
28	Subtract line 27 from line 26. If zero or less, enter -0-			**28**	63,902,720
29a	Enter the investment credit from Form 3468, Part III, line 20 (attach Form 3468)	**29a**	340,579		
b	Enter the work opportunity credit from Form 5884, line 10 or line 12	**29b**	418,666		
c	Enter the alcohol and cellulosic biofuel fuels credit from Form 6478, line 15 or line 17	**29c**	84,518		
d	Enter the low-income housing credit from Form 8586, Part II, line 18 or line 20	**29d**	78,519		
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**	32,840		
f	Enter the credit for employer social security and Medicare taxes paid on certain employee tips from Form 8846, line 12	**29f**	696,031		
g	Enter the qualified railroad track maintenance credit from Form 8900, line 12	**29g**	49,808		
h	Enter the credit for small employer health insurance premiums from Form 8941, line 21 or line 23 (tax-exempt entities, other than farmers' cooperatives, do not complete this line—see instructions) (enter EIN if claiming this credit from a pass-through entity: ______________)	**29h**	362,134		
30	Add lines 29a through 29h and increase that sum by any eligible small business credits and enter the result (see instructions)			**30**	2,471,614
31	Enter the **smaller** of line 28 or line 30			**31**	1,568,058
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 50 • Corporations. Form 1120, Schedule J, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b			**32**	2,168,205

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

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

2010

Attachment Sequence No. **62**

Name(s) shown on return

Total Forms Filed = 1,051,112

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** in the instructions, if applicable.

1	Transportation and storage of household goods and personal effects (see instructions) . . .	**1**	908,285
2	Travel (including lodging) from your old home to your new home (see instructions). **Do not** include the cost of meals	**2**	790,157
3	Add lines 1 and 2	**3**	1,023,383
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**	151,910
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**	988,926

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 12490K Form **3903** (2010)

2010 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

2010

Attachment
Sequence No. **62**

Name(s) shown on return

Your social security number

Total Forms Filed = 1,051,112

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** in the instructions, if applicable.

1	Transportation and storage of household goods and personal effects (see instructions) . . .	1	2,117,942	
2	Travel (including lodging) from your old home to your new home (see instructions). **Do not** include the cost of meals	2	763,489	
3	Add lines 1 and 2	3	2,881,432	
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	286,447	
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	2,638,827	

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 12490K Form **3903** (2010)

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
2010
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 = 354,848

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 **Note.** CRN is credit reference number.

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Off-highway business use				$ 325,491	362
b	Use on a farm for farming purposes					
c	Other nontaxable use (see **Caution** above line 1)					
d	Exported				*	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)				$ 740	354
b	Other nontaxable use (see **Caution** above line 1)				235	324
c	Exported				*	412
d	LUST tax on aviation fuels used in foreign trade				0	433

*See instructions for possible rate changes.

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				$ 51,134	360
b	Use on a farm for farming purposes					
c	Use in trains				*	353
d	Use in certain intercity and local buses (see **Caution** above line 1)				*	350
e	Exported				*	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				$ 9,117	346
b	Use on a farm for farming purposes					
c	Use in certain intercity and local buses (see **Caution** above line 1)				*	347
d	Exported				0	414
e	Nontaxable use taxed at $.044				*	377
f	Nontaxable use taxed at $.219				*	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
2010
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 = 354,848

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 **Note.** CRN is credit reference number.

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Off-highway business use				$ 133,685		362
b	Use on a farm for farming purposes						
c	Other nontaxable use (see **Caution** above line 1)						
d	Exported				*		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)				$ 523		354
b	Other nontaxable use (see **Caution** above line 1)				365		324
c	Exported				*		412
d	LUST tax on aviation fuels used in foreign trade				0		433

*See instructions for possible rate changes.

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				$ 18,224		360
b	Use on a farm for farming purposes						
c	Use in trains				*		353
d	Use in certain intercity and local buses (see **Caution** above line 1)				*		350
e	Exported				*		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				$ 2,859		346
b	Use on a farm for farming purposes						
c	Use in certain intercity and local buses (see **Caution** above line 1)				*		347
d	Exported				0		414
e	Nontaxable use taxed at $.044				*		377
f	Nontaxable use taxed at $.219				*		369

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 12625R Form **4136** (2010)

*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				$ 55		417
b	Kerosene used in commercial aviation (other than foreign trade) taxed at $.219*				32		355
c	Nontaxable use (other than use by state or local government) taxed at $.244				9,117		346
d	Nontaxable use (other than use by state or local government) taxed at $.219*				*		369
e	LUST tax on aviation fuels used in foreign trade				0		433

*See instructions for possible rate changes.

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			$ 51,134		360
b	Use in certain intercity and local buses			*		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			$ 9,117		346
b	Sales from a blocked pump					
c	Use in certain intercity and local buses			*		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*				$ 32		355
b	Use in commercial aviation (other than foreign trade) taxed at $.244				55		417
c	Nonexempt use in noncommercial aviation				*		418
d	Other nontaxable uses taxed at $.244				9,117		346
e	Other nontaxable uses taxed at $.219*				*		369
f	LUST tax on aviation fuels used in foreign trade				0		433

*See instructions for possible rate changes.

*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				$ 204	417
b	Kerosene used in commercial aviation (other than foreign trade) taxed at $.219*				101	355
c	Nontaxable use (other than use by state or local government) taxed at $.244				2,859	346
d	Nontaxable use (other than use by state or local government) taxed at $.219*				*	369
e	LUST tax on aviation fuels used in foreign trade				0	433

*See instructions for possible rate changes.

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			$ 18,224	360
b	Use in certain intercity and local buses			*	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			$ 2,859	346
b	Sales from a blocked pump				
c	Use in certain intercity and local buses			*	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*				$ 101	355
b	Use in commercial aviation (other than foreign trade) taxed at $.244				204	417
c	Nonexempt use in noncommercial aviation				*	418
d	Other nontaxable uses taxed at $.244				2,859	346
e	Other nontaxable uses taxed at $.219*				*	369
f	LUST tax on aviation fuels used in foreign trade				0	433

*See instructions for possible rate changes.

*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			$ *	393
b	Alcohol fuel mixtures containing alcohol (other than ethanol)			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			$ *	388
b	Agri-biodiesel mixtures			0	390
c	Renewable diesel mixtures			0	307

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 instructions).

		(a) Type of use	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit	(e) CRN
a	Liquefied petroleum gas (LPG)				$ 292	419
b	"P Series" fuels				*	420
c	Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)				*	421
d	Liquefied hydrogen				*	422
e	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process				0	423
f	Liquid fuel derived from biomass				0	424
g	Liquefied natural gas (LNG)				*	425
h	Liquefied gas derived from biomass				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)			$ 1,540	426
b	"P Series" fuels			*	427
c	Compressed natural gas (CNG) (GGE = 121 cu. ft.)			*	428
d	Liquefied hydrogen			0	429
e	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process			0	430
f	Liquid fuel derived from biomass			0	431
g	Liquefied natural gas (LNG)			0	432
h	Liquefied gas derived from biomass			0	436
i	Compressed gas derived from biomass (GGE = 121 cu. ft.)			0	437

*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			$ *	393
b	Alcohol fuel mixtures containing alcohol (other than ethanol)			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			$ *	388
b	Agri-biodiesel mixtures			0	390
c	Renewable diesel mixtures			0	307

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 instructions).

		(a) Type of use	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit	(e) CRN
a	Liquefied petroleum gas (LPG)				$ 277	419
b	"P Series" fuels				*	420
c	Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)				*	421
d	Liquefied hydrogen				*	422
e	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process				0	423
f	Liquid fuel derived from biomass				0	424
g	Liquefied natural gas (LNG)				*	425
h	Liquefied gas derived from biomass				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)			$ 1,779	426
b	"P Series" fuels			*	427
c	Compressed natural gas (CNG) (GGE = 121 cu. ft.)			*	428
d	Liquefied hydrogen			0	429
e	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process			0	430
f	Liquid fuel derived from biomass			0	431
g	Liquefied natural gas (LNG)			0	432
h	Liquefied gas derived from biomass			0	436
i	Compressed gas derived from biomass (GGE = 121 cu. ft.)			0	437

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

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			$ 51,134		360
b	Kerosene sold for the exclusive use of a state or local government			9,117		346
c	Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at $.219*			*		369

*See instructions for possible rate changes.

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 instructions).

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Nontaxable use				$ 0		309
b	Exported				0		306

15 Diesel-Water Fuel Emulsion Blending **Registration No. ▶**

	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
Blender credit			$ 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			$ 0		415
b	Exported dyed kerosene			0		416

17	**Total income tax credit claimed.** Add lines 1 through 16, column (d). Enter here and on Form 1040, line 70; Form 1120, line 32f(2); Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns. ▶	**17**	$ 354,848	

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

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			$ 18,224		360
b	Kerosene sold for the exclusive use of a state or local government			2,859		346
c	Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at $.219*			*		369

*See instructions for possible rate changes.

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 instructions).

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Nontaxable use				$ 0		309
b	Exported				0		306

15 Diesel-Water Fuel Emulsion Blending **Registration No. ▶**

	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
Blender credit			$ 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			$ 0		415
b	Exported dyed kerosene			0		416

17	**Total income tax credit claimed.** Add lines 1 through 16, column (d). Enter here and on Form 1040, line 70; Form 1120, line 32f(2); Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns. ▶	**17**	$ 158,669		

*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
2010
Attachment
Sequence No. **67**

Name(s) shown on return
Total Forms Filed = 11,602,772

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 instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	2,801,705
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
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	4,621,813

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	273,966
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	4,201,864
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	4,201,849
10	Carryover of disallowed deduction from line 13 of your 2009 Form 4562	10	193,725
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	4,438,663
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	4,166,729
13	Carryover of disallowed deduction to 2011. 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	1,620,630
15	Property subject to section 168(f)(1) election	15	1,581
16	Other depreciation (including ACRS)	16	943,520

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 2010	17	5,798,871
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here Boxes checked = 5,993 ▶ ☐		

Section B—Assets Placed in Service During 2010 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		140,758				140,213
b 5-year property		1,533,333				1,532,934
c 7-year property		1,220,805				1,219,783
d 10-year property		147,852				146,888
e 15-year property		298,696				298,695
f 20-year property		62,690				62,690
g 25-year property		6,264				6,263
h Residential rental property		1,180,806				1,180,606
undetermined type		1,502				1,502
i Nonresidential real property		547,431				546,244
Total GDS cost		4,058,556				4,055,004

Section C—Assets Placed in Service During 2010 Tax Year Using the Alternative Depreciation System

20a Class life		25,897				25,897
b 12-year		250				250
c 40-year		6,503				6,503

Part IV Summary (See instructions.)

Total ADS Cost = 32,101 Total ADS Deduction = 32,101

21	Listed property. Enter amount from line 28	21	2,434,646
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	11,354,889
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
2010
Attachment
Sequence No. **67**

Name(s) shown on return	Business or activity to which this form relates	**Identifying number**
Total Forms Filed = 11,602,772		

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 instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	40,028,597
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
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	2,259,812,448

6	**(a)** Description of property	**(b)** Cost (business use only)	**(c)** Elected cost
7	Listed property. Enter the amount from line 29	7	1,553,960

8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	50,282,177
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	50,255,457
10	Carryover of disallowed deduction from line 13 of your 2009 Form 4562	10	2,021,297
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	696,096,750
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	49,624,371
13	Carryover of disallowed deduction to 2011. 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	9,949,532
15	Property subject to section 168(f)(1) election	15	16,413
16	Other depreciation (including ACRS)	16	4,550,270

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 2010	17	41,990,509
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 ► ☐		

Section B—Assets Placed in Service During 2010 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		1,445,883				410,151
b 5-year property		12,039,152				1,879,418
c 7-year property		14,270,791				1,501,983
d 10-year property		1,839,885				124,810
e 15-year property		4,189,157				169,442
f 20-year property		1,577,394				47,426
g 25-year property		153,682				3,744
h Residential rental property		149,612,035				3,349,026
	undetermined type	6,837				6,373
i Nonresidential real property		38,440,026				610,453
	Total GDS cost	223,574,842				8,102,827

Section C—Assets Placed in Service During 2010 Tax Year Using the Alternative Depreciation System

20a Class life		651,482				41,297
b 12-year		90,419				2,687
c 40-year		1,385,971				19,304

Part IV Summary (See instructions.)

Total ADS Cost = 2,127,872 Total ADS Deduction = 63,288

21	Listed property. Enter amount from line 28	21	6,223,393
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	120,520,604
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** (2010)

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

Part V Listed Property (Include automobiles, certain other vehicles, 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**							222,000	
26 Property used more than 50% in a qualified business use:								
		%		1,960,996			1,878,649	
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%		632,534		S/L –	598,437	
		%		total 26e + 27e		S/L –		
		%		2,464,370		S/L –		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 . **28**							2,434,646	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 . . . . **29**								273,966

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 2010 tax year (see instructions):					
		271,705			
43 Amortization of costs that began before your 2010 tax year **43**					666,965
44 **Total.** Add amounts in column (f). See the instructions for where to report **44**					860,742

Part V Listed Property (Include automobiles, certain other vehicles, 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	1,526,001	
26 Property used more than 50% in a qualified business use:								
		%		39,705,618			4,367,984	
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%		3,605,946		S/L –	329,408	
		%		total 26e + 27e		S/L –		
		%		43,311,563		S/L –		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .						28	6,223,393	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	1,553,960

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 2010 tax year (see instructions):					
		3,847,288			
43 Amortization of costs that began before your 2010 tax year				43	1,594,348
44 **Total.** Add amounts in column (f). See the instructions for where to report				44	1,891,102

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

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

2010

Attachment
Sequence No. **26**

Name(s) shown on tax return

Total Forms Filed = 310,319

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				
3	Insurance or other reimbursement (whether or not you filed a claim) (see instructions)				
	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				
5	Fair market value **before** casualty or theft				
6	Fair market value **after** casualty or theft				
7	Subtract line 6 from line 5				
8	Enter the **smaller** of line 2 or line 7				
9	Subtract line 3 from line 8. If zero or less, enter -0-				

10	Casualty or theft loss. Add the amounts on line 9 in columns A through D	**10**	
11	Enter the **smaller** of line 10 or $100	**11**	
12	Subtract line 11 from line 10	**12**	
	Caution: *Use only one Form 4684 for lines 13 through 21.*		
13	Add the amounts on line 12 of all Forms 4684	**13**	244,137
14	Add the amounts on line 4 of all Forms 4684	**14**	2,384
15	• If line 14 is **more** than line 13, enter the difference here and on Schedule D. **Do not** complete the rest of this section (see instructions). • If line 14 is **less** than line 13, enter -0- here and go to line 16. • If line 14 is **equal** to line 13, enter -0- here. **Do not** complete the rest of this section.	**15**	*
16	If line 14 is **less** than line 13, enter the difference	**16**	248,749
17	Does the amount on line 12 include a loss from a disaster declared a federal disaster in tax years beginning after 2007 that occurred before 2010? ☐ **Yes.** Enter the amount from line 3 of the Worksheet for Line 17, in the instructions. If you are filing Schedule A (Form 1040), go to line 18. Otherwise, enter this amount on Schedule L (Form 1040A or 1040). Do not complete the rest of Section A. Form 1040NR filers, see instructions. ☐ **No.** Enter -0- and go to line 18	**17**	11,203
18	Subtract line 17 from line 16	**18**	232,935
19	Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 36. Estates and trusts, see instructions	**19**	236,414
20	Subtract line 19 from line 18. If zero or less, enter -0-	**20**	93,848
21	Add lines 17 and 20. 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	**21**	103,002

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

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
2010
Attachment
Sequence No. **26**

Name(s) shown on tax return

Total Forms Filed = 310,319

Identifying number

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

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

Property **A** __________
Property **B** __________
Property **C** __________
Property **D** __________

			Properties			
			A	**B**	**C**	**D**
2	Cost or other basis of each property	2				
3	Insurance or other reimbursement (whether or not you filed a claim) (see instructions)	3				
	Note: *If line 2 is **more** than line 3, skip line 4.*					
4	Gain from casualty or theft. If line 3 is **more** than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	4				
5	Fair market value **before** casualty or theft	5				
6	Fair market value **after** casualty or theft	6				
7	Subtract line 6 from line 5	7				
8	Enter the **smaller** of line 2 or line 7	8				
9	Subtract line 3 from line 8. If zero or less, enter -0-	9				

10	Casualty or theft loss. Add the amounts on line 9 in columns A through D	10	
11	Enter the **smaller** of line 10 or $100	11	
12	Subtract line 11 from line 10	12	
	Caution: *Use only one Form 4684 for lines 13 through 21.*		
13	Add the amounts on line 12 of all Forms 4684	13	3,218,852
14	Add the amounts on line 4 of all Forms 4684.	14	18,035
15	• If line 14 is **more** than line 13, enter the difference here and on Schedule D. **Do not** complete the rest of this section (see instructions). • If line 14 is **less** than line 13, enter -0- here and go to line 16. • If line 14 is **equal** to line 13, enter -0- here. **Do not** complete the rest of this section.	15	*
16	If line 14 is **less** than line 13, enter the difference	16	3,318,972
17	Does the amount on line 12 include a loss from a disaster declared a federal disaster in tax years beginning after 2007 that occurred before 2010? ☐ **Yes.** Enter the amount from line 3 of the Worksheet for Line 17, in the instructions. If you are filing Schedule A (Form 1040), go to line 18. Otherwise, enter this amount on Schedule L (Form 1040A or 1040). Do not complete the rest of Section A. Form 1040NR filers, see instructions. ☐ **No.** Enter -0- and go to line 18	17	316,621
18	Subtract line 17 from line 16	18	2,884,956
19	Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 36. Estates and trusts, see instructions	19	2,327,808
20	Subtract line 19 from line 18. If zero or less, enter -0-	20	1,900,949
21	Add lines 17 and 20. 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	21	2,197,494

For Paperwork Reduction Act Notice, see page 5 of the instructions. Cat. No. 12997O Form **4684** (2010)

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

Form 4684 (2010) Attachment Sequence No. **26** Page **2**

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

SECTION B—Business and Income-Producing Property

Part I Casualty or Theft Gain or Loss (Use a separate Part I for each casualty or theft.)

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

Property **A** ____________________

Property **B** ____________________

Property **C** ____________________

Property **D** ____________________

		Properties			
		A	B	C	D
23 Cost or adjusted basis of each property	23				
24 Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3	24				
Note: *If line 23 is* ***more*** *than line 24, skip line 25.*					
25 Gain from casualty or theft. If line 24 is **more** than line 23, enter the difference here and on line 32 or line 37, column (c), except as provided in the instructions for line 36. Also, skip lines 26 through 30 for that column. See the instructions for line 4 if line 24 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	25				
26 Fair market value **before** casualty or theft	26				
27 Fair market value **after** casualty or theft	27				
28 Subtract line 27 from line 26	28				
29 Enter the **smaller** of line 23 or line 28	29				
Note: *If the property was totally destroyed by casualty or lost from theft, enter on line 29 the amount from line 23.*					
30 Subtract line 24 from line 29. If zero or less, enter -0-	30				

31 Casualty or theft loss. Add the amounts on line 30. Enter the total here and on line 32 **or** line 37 (see instructions) . . . 31

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

		(b) Losses from casualties or thefts		
	(a) Identify casualty or theft	(i) Trade, business, rental or royalty property	(ii) Income-producing and employee property	(c) Gains from casualties or thefts includible in income
	Casualty or Theft of Property Held One Year or Less			
32		( )	( )	
		( )	( )	
33	Totals. Add the amounts on line 32 . . . 33	( )	( )	
34	Combine line 33, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions . . . 34			16,638
35	Enter the amount from line 33, 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 . . . 35			
	Casualty or Theft of Property Held More Than One Year			
36	Casualty or theft gains from Form 4797, line 32 . . . 36			1,820
37		( )	( )	
		( )	( )	
38	Total losses. Add amounts on line 37, columns (b)(i) and (b)(ii) . . . 38	(34,477)	( )	
39	Total gains. Add lines 36 and 37, column (c) . . . 39			6,906
40	Add amounts on line 38, columns (b)(i) and (b)(ii) . . . 40			46,802
41	If the loss on line 40 is **more** than the gain on line 39:			
a	Combine line 38, column (b)(i) and line 39, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions . . . 41a			33,328
b	Enter the amount from line 38, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 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 . . . 41b			11,463
42	If the loss on line 40 is **less** than or **equal** to the gain on line 39, combine lines 39 and 40 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3 . . . 42			6,593

Note: *Partnerships, enter the amount from line 41a, 41b, or line 42 on Form 1065, Schedule K, line 11. S corporations, enter the amount from line 41a or 41b on Form 1120S, Schedule K, line 10.*

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

SECTION B—Business and Income-Producing Property

Part I Casualty or Theft Gain or Loss (Use a separate Part I for each casualty or theft.)

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

Property **A** ______________________

Property **B** ______________________

Property **C** ______________________

Property **D** ______________________

		Properties			
		A	**B**	**C**	**D**
23 Cost or adjusted basis of each property	**23**				
24 Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3	**24**				
Note: *If line 23 is* ***more*** *than line 24, skip line 25.*					
25 Gain from casualty or theft. If line 24 is **more** than line 23, enter the difference here and on line 32 or line 37, column (c), except as provided in the instructions for line 36. Also, skip lines 26 through 30 for that column. See the instructions for line 4 if line 24 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	**25**				
26 Fair market value **before** casualty or theft	**26**				
27 Fair market value **after** casualty or theft	**27**				
28 Subtract line 27 from line 26	**28**				
29 Enter the **smaller** of line 23 or line 28	**29**				
Note: *If the property was totally destroyed by casualty or lost from theft, enter on line 29 the amount from line 23.*					
30 Subtract line 24 from line 29. If zero or less, enter -0-	**30**				

31 Casualty or theft loss. Add the amounts on line 30. Enter the total here and on line 32 **or** line 37 (see instructions) **31** ________

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			
32		( )	( )	
		( )	( )	
33	Totals. Add the amounts on line 32	**33** ( )	( )	
34	Combine line 33, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions		**34**	-227,561
35	Enter the amount from line 33, 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		**35**	
	Casualty or Theft of Property Held More Than One Year			
36	Casualty or theft gains from Form 4797, line 32		**36**	24,647
37		( )	( )	
		( )	( )	
38	Total losses. Add amounts on line 37, columns (b)(i) and (b)(ii)	**38** (557,325)	( )	
39	Total gains. Add lines 36 and 37, column (c)		**39**	157,418
40	Add amounts on line 38, columns (b)(i) and (b)(ii)		**40**	1,953,008

41 If the loss on line 40 is **more** than the gain on line 39:

a Combine line 38, column (b)(i) and line 39, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions **41a** -522,682

b Enter the amount from line 38, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 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 **41b** 1,038,740

42 If the loss on line 40 is **less** than or **equal** to the gain on line 39, combine lines 39 and 40 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3 **42** 122,071

Note: *Partnerships, enter the amount from line 41a, 41b, or line 42 on Form 1065, Schedule K, line 11. S corporations, enter the amount from line 41a or 41b on Form 1120S, Schedule K, line 10.*

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

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

2010

Attachment Sequence No. **27**

Name(s) shown on return

Total Forms Filed = 2,844,940

Identifying number

1	Enter the gross proceeds from sales or exchanges reported to you for 2010 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions)	1	

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

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)
						1,980,899

3	Gain, if any, from Form 4684, line 42	3	5,630
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	235,561
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	3,888
6	Gain, if any, from line 32, from other than casualty or theft.	6	362,079
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:	7	2,435,817
	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	186,202
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	96,557

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):

						369,428

11	Loss, if any, from line 7	11	(1,114,828)
12	Gain, if any, from line 7 or amount from line 8, if applicable	12	186,202
13	Gain, if any, from line 31	13	482,097
14	Net gain or (loss) from Form 4684, lines 34 and 41a	14	14,995
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	675
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824.	16	5,317
17	Combine lines 10 through 16	17	1,940,649
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 38, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 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	1,940,638

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 13086I Form **4797** (2010)

* 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

2010

Attachment
Sequence No. **27**

Name(s) shown on return

Total Forms Filed = 2,844,940

Identifying number

1	Enter the gross proceeds from sales or exchanges reported to you for 2010 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions)	1	

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

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)
						34,646,715

3	Gain, if any, from Form 4684, line 42	3	85,476
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	5,229,254
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	461,561
6	Gain, if any, from line 32, from other than casualty or theft.	6	21,059,000
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:	7	61,482,005
	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	5,620,475
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	22,052,887

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):

						4,590,430

11	Loss, if any, from line 7	11	(30,239,515)
12	Gain, if any, from line 7 or amount from line 8, if applicable	12	1,802,353
13	Gain, if any, from line 31	13	6,538,538
14	Net gain or (loss) from Form 4684, lines 34 and 41a	14	-220,960
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	62,010
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824.	16	48,278
17	Combine lines 10 through 16	17	-17,418,866
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 38, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 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	-17,418,188

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 13086I Form **4797** (2010)

* 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**	469,154			
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**	13,451			
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**	1,577			
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**	681,868
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	**31**	482,094
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 36. Enter the portion from other than casualty or theft on Form 4797, line 6	**32**	364,816

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)

		(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	6,257,590			
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	94,667			
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	187,603			
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	27,621,024
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	6,538,538
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 36. Enter the portion from other than casualty or theft on Form 4797, line 6	32	21,082,485

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

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
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 page 3.**

OMB No. 1545-0074
2010
Attachment Sequence No. **37**

Name(s) shown on tax return

Your social security number

Employer ID number (EIN), if any

Total Forms Filed = 584,665

A Did you actively participate in the operation of this farm during 2010 (see instructions)? Total Boxes = 482,615 ☐ 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	284,343
2a	Cooperative distributions (Form(s) 1099-PATR)	2a	106,236	**2b** Taxable amount	2b	
3a	Agricultural program payments (see instructions)	3a	292,859	**3b** Taxable amount	3b	288,731
4	Commodity Credit Corporation (CCC) loans (see instructions):					
a	CCC loans reported under election				4a	2,613
b	CCC loans forfeited	4b	*	**4c** Taxable amount	4c	
5	Crop insurance proceeds and federal crop disaster payments (see instructions):					
a	Amount received in 2010	5a	31.770	**5b** Taxable amount	5b	31,445
c	If election to defer to 2011 is attached, check here ▶ ☐			**5d** Amount deferred from 2009	5d	
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)				6	241,335
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	548,050

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

8	Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach **Form 4562**	8	61,941
9	Chemicals	9	87,792
10	Conservation expenses (see instructions)	10	10,922
11	Custom hire (machine work)	11	63,371
12	Depreciation and section 179 expense deduction not claimed elsewhere	12	192,368
13	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions)	13	*
14	Feed	14	24,437
15	Fertilizers and lime	15	118,026
16	Freight and trucking	16	
17	Gasoline, fuel, and oil	17	119,732
18	Insurance (other than health)	18	269,858
19	Interest:		
a	Mortgage (paid to banks, etc.)	19a	49,737
b	Other	19b	37,635
20	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions)	20	22,212

21	Pension and profit-sharing plans	21	*
22	Rent or lease:		
a	Vehicles, machinery, and equipment (see instructions)	22a	
b	Other (land, animals, etc.)	22b	
23	Repairs and maintenance	23	166,415
24	Seeds and plants	24	73,331
25	Storage and warehousing	25	
26	Supplies	26	100,264
27	Taxes	27	404,405
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	482,381
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 (Form 1040), line 40. If the result is a loss, you **must** go to line 33	32	551,460
33	If line 32 is a loss, check the box that describes your investment in this activity (see instructions) Total Boxes checked = 121,668	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 (Form 1040), line 40 nondeductible loss (+)/suspended loss carryover(-) = 23,083	33c	114,554

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 13117W Form **4835** (2010)

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

2010 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 page 3.**

OMB No. 1545-0074
2010
Attachment Sequence No. **37**

Name(s) shown on tax return

Total Forms Filed = 584,665

Your social security number

Employer ID number (EIN), if any

A Did you actively participate in the operation of this farm during 2010 (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	5,697,950
2a	Cooperative distributions (Form(s) 1099-PATR)	2a	644,621	2b Taxable amount	2b	
3a	Agricultural program payments (see instructions)	3a	1,198,613	3b Taxable amount	3b	1,105,428
4	Commodity Credit Corporation (CCC) loans (see instructions):					
a	CCC loans reported under election				4a	4,958
b	CCC loans forfeited	4b	*	4c Taxable amount	4c	
5	Crop insurance proceeds and federal crop disaster payments (see instructions):					
a	Amount received in 2010	5a	106.793	5b Taxable amount	5b	102,417
c	If election to defer to 2011 is attached, check here ▶ ☐			5d Amount deferred from 2009	5d	
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)				6	3,033,467
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	10,292,399

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

8	Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach **Form 4562**	8	65,687	21	Pension and profit-sharing plans . . .	21	*
9	Chemicals	9	188,072	22	Rent or lease:		
10	Conservation expenses (see instructions)	10	26,639	a	Vehicles, machinery, and equipment (see instructions)	22a	
11	Custom hire (machine work) .	11	178,072	b	Other (land, animals, etc.)	22b	
12	Depreciation and section 179 expense deduction not claimed elsewhere	12	957,726	23	Repairs and maintenance	23	355,199
				24	Seeds and plants . .	24	296,452
				25	Storage and warehousing	25	
13	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions) . . .	13	*	26	Supplies	26	114,656
				27	Taxes	27	802,592
				28	Utilities	28	
14	Feed	14	28,609	29	Veterinary, breeding, and medicine . . .	29	
15	Fertilizers and lime	15	616,034				
16	Freight and trucking . . .	16		30	Other expenses (specify):		
17	Gasoline, fuel, and oil . . .	17	180,310				
18	Insurance (other than health) .	18	300,072	a		30a	
19	Interest:			b		30b	
a	Mortgage (paid to banks, etc.)	19a	612,858	c		30c	
b	Other	19b	165,364	d		30d	
20	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions)	20	111,948	e		30e	
				f		30f	
				g		30g	

31	**Total expenses.** Add lines 8 through 30g (see instructions) . . . . ▶	31	6,219,509
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 (Form 1040), line 40. If the result is a loss, you **must** go to line 33 .	32	4,072,890
33	If line 32 is a loss, check the box that describes your investment in this activity (see instructions)	33a ☐ All investment is at risk. 33b ☐ Some investment is not at risk.	
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 (Form 1040), line 40 . . . . . . nondeductible loss (+)/suspended loss carryover(-) = 69,099	33c	680,140

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 13117W Form **4835** (2010)

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

2010 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

2010

Attachment
Sequence No. **51**

Name(s) shown on return

Total Forms Filed = 1,859,304

Identifying number

Part I	**Total Investment Interest Expense**				
1	Investment interest expense paid or accrued in 2010 (see instructions)			1	1,352,084
2	Disallowed investment interest expense from 2009 Form 4952, line 7			2	921,379
3	**Total investment interest expense.** Add lines 1 and 2			3	1,821,644
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	1,704,904		
b	Qualified dividends included on line 4a	4b	1,315,282		
c	Subtract line 4b from line 4a			4c	1,641,126
d	Net gain from the disposition of property held for investment	4d	446,975		
e	Enter the **smaller** of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	4e	384,421		
f	Subtract line 4e from line 4d			4f	223,174
g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)			4g	191,208
h	Investment income. Add lines 4c, 4f, and 4g			4h	1,670,290
5	Investment expenses (see instructions)			5	668,379
6	**Net investment income.** Subtract line 5 from line 4h. If zero or less, enter -0-			6	1,497,475
Part III	**Investment Interest Expense Deduction**				
7	Disallowed investment interest expense to be carried forward to 2011. Subtract line 6 from line 3. If zero or less, enter -0-			7	1,007,517
8	**Investment interest expense deduction.** Enter the **smaller** of line 3 or 6. See instructions			8	1,459,823

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 2010 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 2009.

Allocation of Interest Expense

If you paid or accrued interest on a loan and used the loan proceeds for more than one purpose, you may have to allocate the interest. This is necessary because different rules apply to investment interest, personal interest, trade or business interest, home mortgage interest, and passive activity interest. See Pub. 535, Business Expenses.

Specific Instructions

Part I—Total Investment Interest Expense

Line 1

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

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

Investment interest expense does not include any of the following:

- Home mortgage interest.
- Interest expense that is properly allocable to a passive activity. Generally, a passive activity is any trade or business activity in which you do not materially participate and any rental activity. See the Instructions for Form 8582, Passive Activity Loss Limitations, for details.
- Any interest expense that is capitalized, such as construction interest subject to section 263A.
- Interest expense related to tax-exempt interest income under section 265.
- Interest expense, disallowed under section 264, on indebtedness with respect to life insurance, endowment, or annuity contracts issued after June 8, 1997, even if the proceeds were used to purchase any property held for investment.

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

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

Part II—Net Investment Income

Line 4a

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

Form **4952**

Department of the Treasury
Internal Revenue Service (99)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Investment Interest Expense Deduction

▶ **Attach to your tax return.**

OMB No. 1545-0191

2010

Attachment
Sequence No. **51**

Name(s) shown on return

Total Forms Filed = 1,859,304

Identifying number

Part I **Total Investment Interest Expense**

1	Investment interest expense paid or accrued in 2010 (see instructions)			1	21,425,485
2	Disallowed investment interest expense from 2009 Form 4952, line 7			2	28,082,874
3	**Total investment interest expense.** Add lines 1 and 2			3	49,508,359

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	126,207,740		
b	Qualified dividends included on line 4a	4b	56,135,448		
c	Subtract line 4b from line 4a			4c	70,072,292
d	Net gain from the disposition of property held for investment	4d	169,091,348		
e	Enter the **smaller** of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	4e	146,525,952		
f	Subtract line 4e from line 4d			4f	22,565,397
g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)			4g	3,327,222
h	Investment income. Add lines 4c, 4f, and 4g			4h	95,964,911
5	Investment expenses (see instructions)			5	14,413,637
6	**Net investment income.** Subtract line 5 from line 4h. If zero or less, enter -0-			6	83,615,910

Part III **Investment Interest Expense Deduction**

7	Disallowed investment interest expense to be carried forward to 2011. Subtract line 6 from line 3. If zero or less, enter -0-			7	31,035,579
8	**Investment interest expense deduction.** Enter the **smaller** of line 3 or 6. See instructions			8	18,472,780

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 2010 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 2009.

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

For Paperwork Reduction Act Notice, see back of form. Cat. No. 13177Y Form **4952** (2010)

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

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

2010

Attachment
Sequence No. **28**

Name of recipient of distribution

Total Forms Filed = 17,718

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 . . . . Total Boxes Checked =17,717	1		
2	Did you roll over any part of the distribution? If "Yes," **do not** use this form . Total Boxes Checked = 17,717	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? . Total Boxes Checked = 17,717	4	Total Boxes Checked =17,717	
	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 2010 distribution from your own plan . . . . Total Boxes Checked =17,717	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 . . . . Total Boxes Checked = 17,713	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 42, 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	17,716
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	17,716
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	17,716
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	15,718
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	17,716
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 . . . . ▶			29	17,716
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 42, or Form 1041, Schedule G, line 1b, whichever applies . . ▶			30	17,718

For Paperwork Reduction Act Notice, see instructions. Cat. No. 13187U Form **4972** (2010)

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

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

2010

Attachment
Sequence No. 28

Name of recipient of distribution

Identifying number

Total Forms Filed = 17,718

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 2010 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 42, 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	307,638
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	302,580
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	302,580
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	52,155
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	3,223
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 ▶			29	32,226
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 42, or Form 1041, Schedule G, line 1b, whichever applies ▶			30	29,926

For Paperwork Reduction Act Notice, see instructions. Cat. No. 13187U Form **4972** (2010)

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

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

NUMBER OF RETURNS FILED FOR SELECTED LINES

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

2010

Attachment
Sequence No. **29**

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

Total Forms Filed = 2,248,795

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 56, without filing Form 5329. See the instructions for Form 1040, line 58, or for Form 1040NR, line 56.

Part I Additional Tax on Early Distributions

Complete this part if you took a taxable distribution before you reached age 59½ from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040 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	1,762,130
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	698,210
3	Amount subject to additional tax. Subtract line 2 from line 1	3	1,291,460
4	**Additional tax.** Enter 10% (.10) of line 3. Include this amount on Form 1040, line 58, or Form 1040NR, line 56	4	1,282,186

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	92,919
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	75,987
8	**Additional tax.** Enter 10% (.10) of line 7. Include this amount on Form 1040, line 58, or Form 1040NR, line 56	8	75,691

Part III Additional Tax on Excess Contributions to Traditional IRAs

Complete this part if you contributed more to your traditional IRAs for 2010 than is allowable or you had an amount on line 17 of your 2009 Form 5329.

9	Enter your excess contributions from line 16 of your 2009 Form 5329 (see instructions). If zero, go to line 15			9	
10	If your traditional IRA contributions for 2010 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10			
11	2010 traditional IRA distributions included in income (see instructions)	11			
12	2010 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 2010 (see instructions)			15	
16	Total excess contributions. Add lines 14 and 15			16	29,049
17	**Additional tax.** Enter 6% (.06) of the **smaller** of line 16 **or** the value of your traditional IRAs on December 31, 2010 (including 2010 contributions made in 2011). Include this amount on Form 1040, line 58, or Form 1040NR, line 56			17	22,528

Part IV Additional Tax on Excess Contributions to Roth IRAs

Complete this part if you contributed more to your Roth IRAs for 2010 than is allowable or you had an amount on line 25 of your 2009 Form 5329.

18	Enter your excess contributions from line 24 of your 2009 Form 5329 (see instructions). If zero, go to line 23			18	32,306
19	If your Roth IRA contributions for 2010 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19			
20	2010 distributions from your Roth IRAs (see instructions)	20	3,002		
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 2010 (see instructions)			23	28,652
24	Total excess contributions. Add lines 22 and 23			24	45,936
25	**Additional tax.** Enter 6% (.06) of the **smaller** of line 24 **or** the value of your Roth IRAs on December 31, 2010 (including 2010 contributions made in 2011). Include this amount on Form 1040, line 58, or Form 1040NR, line 56			25	41,125

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

2010

Attachment Sequence No. **29**

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

Total Forms Filed = 2,248,795

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 56, without filing Form 5329. See the instructions for Form 1040, line 58, or for Form 1040NR, line 56.

Part I Additional Tax on Early Distributions

Complete this part if you took a taxable distribution before you reached age 59½ from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040 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	24,360,307
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	8,344,873
3	Amount subject to additional tax. Subtract line 2 from line 1	3	16,015,434
4	**Additional tax.** Enter 10% (.10) of line 3. Include this amount on Form 1040, line 58, or Form 1040NR, line 56	4	1,610,256
	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	159,895
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	140,651
8	**Additional tax.** Enter 10% (.10) of line 7. Include this amount on Form 1040, line 58, or Form 1040NR, line 56	8	14,070

Part III Additional Tax on Excess Contributions to Traditional IRAs

Complete this part if you contributed more to your traditional IRAs for 2010 than is allowable or you had an amount on line 17 of your 2009 Form 5329.

9	Enter your excess contributions from line 16 of your 2009 Form 5329 (see instructions). If zero, go to line 15			9	
10	If your traditional IRA contributions for 2010 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10			
11	2010 traditional IRA distributions included in income (see instructions)	11			
12	2010 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 2010 (see instructions)			15	
16	Total excess contributions. Add lines 14 and 15			16	117,348
17	**Additional tax.** Enter 6% (.06) of the **smaller** of line 16 **or** the value of your traditional IRAs on December 31, 2010 (including 2010 contributions made in 2011). Include this amount on Form 1040, line 58, or Form 1040NR, line 56			17	4,364

Part IV Additional Tax on Excess Contributions to Roth IRAs

Complete this part if you contributed more to your Roth IRAs for 2010 than is allowable or you had an amount on line 25 of your 2009 Form 5329.

18	Enter your excess contributions from line 24 of your 2009 Form 5329 (see instructions). If zero, go to line 23			18	130,383
19	If your Roth IRA contributions for 2010 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19			
20	2010 distributions from your Roth IRAs (see instructions)	20	67,681		
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 2010 (see instructions)			23	83,694
24	Total excess contributions. Add lines 22 and 23			24	152,520
25	**Additional tax.** Enter 6% (.06) of the **smaller** of line 24 **or** the value of your Roth IRAs on December 31, 2010 (including 2010 contributions made in 2011). Include this amount on Form 1040, line 58, or Form 1040NR, line 56			25	7,885

For Privacy Act and Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 13329Q Form **5329** (2010)

Part V Additional Tax on Excess Contributions to Coverdell ESAs

Complete this part if the contributions to your Coverdell ESAs for 2010 were more than is allowable or you had an amount on line 33 of your 2009 Form 5329.

26	Enter the excess contributions from line 32 of your 2009 Form 5329 (see instructions). If zero, go to line 31			26	
27	If the contributions to your Coverdell ESAs for 2010 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27			
28	2010 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 2010 (see instructions)			31	
32	Total excess contributions. Add lines 30 and 31			32	0
33	**Additional tax.** Enter 6% (.06) of the **smaller** of line 32 **or** the value of your Coverdell ESAs on December 31, 2010 (including 2010 contributions made in 2011). Include this amount on Form 1040, line 58, or Form 1040NR, line 56			33	0

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 2010 than is allowable or you had an amount on line 41 of your 2009 Form 5329.

34	Enter the excess contributions from line 40 of your 2009 Form 5329 (see instructions). If zero, go to line 39			34	
35	If the contributions to your Archer MSAs for 2010 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35			
36	2010 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 2010 (see instructions)			39	
40	Total excess contributions. Add lines 38 and 39			40	10,759
41	**Additional tax.** Enter 6% (.06) of the **smaller** of line 40 **or** the value of your Archer MSAs on December 31, 2010 (including 2010 contributions made in 2011). Include this amount on Form 1040, line 58, or Form 1040NR, line 56			41	8,971

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 2010 than is allowable or you had an amount on line 49 of your 2009 Form 5329.

42	Enter the excess contributions from line 48 of your 2009 Form 5329. If zero, go to line 47 . . .			42	
43	If the contributions to your HSAs for 2010 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43			
44	2010 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 2010 (see instructions)			47	
48	Total excess contributions. Add lines 46 and 47			48	197,892
49	**Additional tax.** Enter 6% (.06) of the **smaller** of line 48 **or** the value of your HSAs on December 31, 2010 (including 2010 contributions made in 2011). Include this amount on Form 1040, line 58, or Form 1040NR, line 56			49	126,873

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 for 2010 (see instructions)	50	
51	Amount actually distributed to you in 2010	51	
52	Subtract line 51 from line 50. If zero or less, enter -0-	52	14,857
53	**Additional tax.** Enter 50% (.50) of line 52. Include this amount on Form 1040, line 58, or Form 1040NR, line 56	53	14,857

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 Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Part V Additional Tax on Excess Contributions to Coverdell ESAs

Complete this part if the contributions to your Coverdell ESAs for 2010 were more than is allowable or you had an amount on line 33 of your 2009 Form 5329.

26	Enter the excess contributions from line 32 of your 2009 Form 5329 (see instructions). If zero, go to line 31	26	
27	If the contributions to your Coverdell ESAs for 2010 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27	
28	2010 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 2010 (see instructions)	31	
32	Total excess contributions. Add lines 30 and 31	32	0
33	**Additional tax.** Enter 6% (.06) of the **smaller** of line 32 **or** the value of your Coverdell ESAs on December 31, 2010 (including 2010 contributions made in 2011). Include this amount on Form 1040, line 58, or Form 1040NR, line 56	33	0

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 2010 than is allowable or you had an amount on line 41 of your 2009 Form 5329.

34	Enter the excess contributions from line 40 of your 2009 Form 5329 (see instructions). If zero, go to line 39	34	
35	If the contributions to your Archer MSAs for 2010 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35	
36	2010 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 2010 (see instructions)	39	
40	Total excess contributions. Add lines 38 and 39	40	23,223
41	**Additional tax.** Enter 6% (.06) of the **smaller** of line 40 **or** the value of your Archer MSAs on December 31, 2010 (including 2010 contributions made in 2011). Include this amount on Form 1040, line 58, or Form 1040NR, line 56	41	862

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 2010 than is allowable or you had an amount on line 49 of your 2009 Form 5329.

42	Enter the excess contributions from line 48 of your 2009 Form 5329. If zero, go to line 47	42	
43	If the contributions to your HSAs for 2010 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43	
44	2010 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 2010 (see instructions)	47	
48	Total excess contributions. Add lines 46 and 47	48	425,323
49	**Additional tax.** Enter 6% (.06) of the **smaller** of line 48 **or** the value of your HSAs on December 31, 2010 (including 2010 contributions made in 2011). Include this amount on Form 1040, line 58, or Form 1040NR, line 56	49	9,795

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 for 2010 (see instructions)	50	
51	Amount actually distributed to you in 2010	51	
52	Subtract line 51 from line 50. If zero or less, enter -0-	52	34,441
53	**Additional tax.** Enter 50% (.50) of line 52. Include this amount on Form 1040, line 58, or Form 1040NR, line 56	53	17,225

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 Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **5405**
(Rev. December 2010)
Department of the Treasury
Internal Revenue Service

First-Time Homebuyer Credit and Repayment of the Credit

▶ Attach to your 2009 or 2010 Form 1040, Form 1040NR, or Form 1040X.
▶ See separate instructions.

OMB No. 1545-0074

Attachment Sequence No. **58**

Note. Skip this page and complete page 2 if you are only filing this form to (1) report a disposition or change in use of your main home for which you claimed the credit in 2008 or 2009, or (2) pay an installment of the credit you claimed for a home purchased in 2008.

Name(s) shown on return	**Your social security number**
Total Forms Filed = 1,357,660	

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 October 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) 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, as a member of the uniformed services or Foreign Service, or an employee of the intelligence community. If I purchased the home after April 30, 2011, and before July 1, 2011, I entered into a binding contract before May 1, 2011, to purchase the home before July 1, 2011. 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	346,280
2	Multiply line 1 by 10% (.10) and enter the result here	2	346,280
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	346,280
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	351,590
5	Enter your modified adjusted gross income (see instructions)	5	
6	Enter $125,000 ($225,000 if married filing jointly)	6	346,280
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	
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	3,761
10	Subtract line 9 from line 4 and enter the result. This is your credit. Also enter this amount on your 2009 or 2010 Form 1040, line 67, or the appropriate line in the "Payments" section of Form 1040X	10	334,422

CAUTION 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 2010)
Department of the Treasury
Internal Revenue Service

First-Time Homebuyer Credit and Repayment of the Credit

▶ **Attach to your 2009 or 2010 Form 1040, Form 1040NR, or Form 1040X.**
▶ **See separate instructions.**

OMB No. 1545-0074

Attachment Sequence No. **58**

Note. Skip this page and complete page 2 if you are only filing this form to (1) report a disposition or change in use of your main home for which you claimed the credit in 2008 or 2009, or (2) pay an installment of the credit you claimed for a home purchased in 2008.

Name(s) shown on return	**Your social security number**
Total Forms Filed = 1,357,660	

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 October 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) 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, as a member of the uniformed services or Foreign Service, or an employee of the intelligence community. If I purchased the home after April 30, 2011, and before July 1, 2011, I entered into a binding contract before May 1, 2011, to purchase the home before July 1, 2011. 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**	77,222,559	
2	Multiply line 1 by 10% (.10) and enter the result here	**2**	7,722,259	
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**	2,523,939	
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**	2,390,760	
5	Enter your modified adjusted gross income (see instructions)	**5**		
6	Enter $125,000 ($225,000 if married filing jointly)	**6**	61,461,368	
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**		
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**	7,228	
10	Subtract line 9 from line 4 and enter the result. This is your credit. Also enter this amount on your 2009 or 2010 Form 1040, line 67, or the appropriate line in the "Payments" section of Form 1040X	**10**	2,285,948	

CAUTION You must attach a copy of the properly executed settlement statement (or similar documentation) used to complete the purchase (see instructions).

Note. Skip this page if you are not filing this form to (1) report a disposition or change in use of your main home for which you claimed the credit in 2008 or 2009, or (2) pay an installment of the credit you claimed for a home purchased in 2008.

Name(s) shown on return	**Your social security number**

Part III Disposition or Change in Use of Main Home for Which the Credit Was Claimed

11 Enter the date you disposed of, or ceased using as your main home, the home for which you claimed the credit (MM/DD/YYYY) (see instructions) . . . . ▶

12 If you meet the following conditions, check here . . . . ▶ ☐

I (or my spouse if married) am, or was, a member of the uniformed services or Foreign Service, or an employee of the intelligence community. I sold the home, or it ceased to be my main home, in connection with Government orders for qualified official extended duty service. No repayment of the credit is required (see instructions). Stop here.

13 Check the box below that applies to you. See the instructions for the definition of “related person.”

a ☐ I sold (including through foreclosure) the home to a person who is not related to me and had a gain on the sale (as figured using the worksheet in the instructions). Go to Part IV below.

b ☐ I sold (including through foreclosure) the home to a person who is not related to me and did not have a gain on the sale (as figured using the worksheet in the instructions). No repayment of the credit is required. Stop here.

c ☐ I sold the home to a related person. Go to Part IV below.

d ☐ I converted the entire home to a rental or business use OR I still own the home but no longer use it as my main home. Go to Part IV below.

e ☐ I transferred the home to my spouse (or ex-spouse as part of my divorce settlement). The full name of my ex-spouse is ▶

The responsibility for repayment of the credit is transferred to your spouse or ex-spouse. Stop here.

f ☐ My home was destroyed, condemned, or disposed of under threat of condemnation and I acquired or plan to acquire a new home within 2 years of the event (see instructions).

g ☐ My home was destroyed, condemned, or disposed of under threat of condemnation and I do not plan to acquire a new home within 2 years of the event (see instructions).

h ☐ The taxpayer who claimed the credit died in 2010. No repayment of the credit is required of the deceased taxpayer. If you are filing a joint return for 2010 with the deceased taxpayer, see instructions. Otherwise, stop here.

Part IV Repayment of Credit Claimed for 2008 or 2009

14	Enter the amount of the credit you claimed on Form 5405 for 2008 or 2009. See instructions if you filed a joint return for the year you claimed the credit or sold your home under threat of condemnation. If you checked box 13a above, go to line 15. Otherwise, skip line 15 and go to line 16	**14**	947,290
15	Enter the gain on the sale of your main home (as figured using the worksheet in the instructions) .	**15**	*
16	Check the box below that applies to you. (Check only one box.) **a** ☐ I am reporting a disposition or change in use of my main home. If you checked box 13a above, enter the smaller of line 14 or line 15. If you checked box 13g for an event that occurred before 2009, see instructions. Otherwise, enter the amount from line 14. **b** ☐ I am paying an installment of the credit I claimed for a home purchased in 2008. Divide line 14 by 15.0 (but see instructions if you checked box 13g for an event that occurred after 2008). This is the minimum amount you must repay with your 2010 return. Enter this amount (or a larger amount if you choose) here. (see instructions)	**16**	958,589

Next: Include the amount from line 16 on your 2010 Form 1040, line 59, or Form 1040NR, line 58. Check the “Form 5405” box on that line.

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

Note. Skip this page if you are not filing this form to (1) report a disposition or change in use of your main home for which you claimed the credit in 2008 or 2009, or (2) pay an installment of the credit you claimed for a home purchased in 2008.

Name(s) shown on return	**Your social security number**

Part III Disposition or Change in Use of Main Home for Which the Credit Was Claimed

11 Enter the date you disposed of, or ceased using as your main home, the home for which you claimed the credit (MM/DD/YYYY) (see instructions) . . . . ▶

12 If you meet the following conditions, check here . . . . ▶ ☐

I (or my spouse if married) am, or was, a member of the uniformed services or Foreign Service, or an employee of the intelligence community. I sold the home, or it ceased to be my main home, in connection with Government orders for qualified official extended duty service. No repayment of the credit is required (see instructions). Stop here.

13 Check the box below that applies to you. See the instructions for the definition of “related person.”

a ☐ I sold (including through foreclosure) the home to a person who is not related to me and had a gain on the sale (as figured using the worksheet in the instructions). Go to Part IV below.

b ☐ I sold (including through foreclosure) the home to a person who is not related to me and did not have a gain on the sale (as figured using the worksheet in the instructions). No repayment of the credit is required. Stop here.

c ☐ I sold the home to a related person. Go to Part IV below.

d ☐ I converted the entire home to a rental or business use OR I still own the home but no longer use it as my main home. Go to Part IV below.

e ☐ I transferred the home to my spouse (or ex-spouse as part of my divorce settlement). The full name of my ex-spouse is ▶

The responsibility for repayment of the credit is transferred to your spouse or ex-spouse. Stop here.

f ☐ My home was destroyed, condemned, or disposed of under threat of condemnation and I acquired or plan to acquire a new home within 2 years of the event (see instructions).

g ☐ My home was destroyed, condemned, or disposed of under threat of condemnation and I do not plan to acquire a new home within 2 years of the event (see instructions).

h ☐ The taxpayer who claimed the credit died in 2010. No repayment of the credit is required of the deceased taxpayer. If you are filing a joint return for 2010 with the deceased taxpayer, see instructions. Otherwise, stop here.

Part IV Repayment of Credit Claimed for 2008 or 2009

14	Enter the amount of the credit you claimed on Form 5405 for 2008 or 2009. See instructions if you filed a joint return for the year you claimed the credit or sold your home under threat of condemnation. If you checked box 13a above, go to line 15. Otherwise, skip line 15 and go to line 16	**14**	6,443,425
15	Enter the gain on the sale of your main home (as figured using the worksheet in the instructions) .	**15**	*
16	Check the box below that applies to you. (Check only one box.)		
a	☐ I am reporting a disposition or change in use of my main home. If you checked box 13a above, enter the smaller of line 14 or line 15. If you checked box 13g for an event that occurred before 2009, see instructions. Otherwise, enter the amount from line 14.		
b	☐ I am paying an installment of the credit I claimed for a home purchased in 2008. Divide line 14 by 15.0 (but see instructions if you checked box 13g for an event that occurred after 2008). This is the minimum amount you must repay with your 2010 return. Enter this amount (or a larger amount if you choose) here. (see instructions)	**16**	562,439

Next: Include the amount from line 16 on your 2010 Form 1040, line 59, or Form 1040NR, line 58. Check the “Form 5405” box on that line.

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

2010 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

2010

Attachment Sequence No. **158**

Name(s) shown on return

Your social security number

Total Forms Filed = 7,231,725

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

Total Boxes Checked = 7,137,071

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**	2,011,725
b	Exterior windows (including certain storm windows) and skylights . . .	**2b**	2,212,905
c	Exterior doors (including certain storm doors) . . .	**2c**	1,795,001
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**	426,519
3	Residential energy property costs (see instructions).		
a	Energy-efficient building property . . .	**3a**	1,079,626
b	Qualified natural gas, propane, or oil furnace or hot water boiler . . .	**3b**	1,371,540
c	Advanced main air circulating fan used in a natural gas, propane, or oil furnace . . .	**3c**	255,053
4	Add lines 2a through 3c . . .	**4**	7,019,126
5	Multiply line 4 by 30% (.30) . . .	**5**	7,021,285
6	Maximum credit amount. (If you jointly occupied the home, see instructions) . . .	**6**	*$1,500*
7	Enter the amount, if any, from your 2009 Form 5695, line 11. Otherwise enter -0- . . .	**7**	1,088,551
8	Subtract line 7 from line 6 . . .	**8**	6,971,852
9	Enter the smaller of line 5 or line 8 . . .	**9**	7,008,433
10	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions) . . .	**10**	
11	**Nonbusiness energy property credit.** Enter the smaller of line 9 or line 10. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49 . . .	**11**	6,973,843

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 13540P Form **5695** (2010)

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

2010

Attachment
Sequence No. **158**

Name(s) shown on return

Total Forms Filed = 7,231,725

Your social security number

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

1		Were the qualified energy efficiency improvements or residential energy property costs 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**	3,530,072
	b	Exterior windows (including certain storm windows) and skylights	**2b**	7,827,533
	c	Exterior doors (including certain storm doors)	**2c**	2,071,826
	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**	1,984,811
3		Residential energy property costs (see instructions).		
	a	Energy-efficient building property	**3a**	4,358,682
	b	Qualified natural gas, propane, or oil furnace or hot water boiler	**3b**	5,299,272
	c	Advanced main air circulating fan used in a natural gas, propane, or oil furnace	**3c**	1,030,000
4		Add lines 2a through 3c	**4**	26,098,660
5		Multiply line 4 by 30% (.30)	**5**	7,830,894
6		Maximum credit amount. (If you jointly occupied the home, see instructions)	**6**	$1,500
7		Enter the amount, if any, from your 2009 Form 5695, line 11. Otherwise enter -0-	**7**	617,543
8		Subtract line 7 from line 6	**8**	9,876,640
9		Enter the smaller of line 5 or line 8	**9**	5,687,086
10		Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions)	**10**	
11		**Nonbusiness energy property credit.** Enter the smaller of line 9 or line 10. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49	**11**	5,418,263

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 13540P Form **5695** (2010)

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 2009.***

12	Qualified solar electric property costs			12	101,932
13	Qualified solar water heating property costs			13	53,637
14	Qualified small wind energy property costs			14	14,001
15	Qualified geothermal heat pump property costs			15	72,958
16	Add lines 12 through 15			16	224,192
17	Multiply line 16 by 30% (.30)			17	223,194
18	Qualified fuel cell property costs	18	6,159		
19	Multiply line 18 by 30% (.30)	19	6,159		
20	Kilowatt capacity of property on line 18 above ▶ . x $1,000	20	17,177		
21	Enter the smaller of line 19 or line 20			21	*
22	Credit carryforward from 2009. Enter the amount, if any, from your 2009 Form 5695, line 28			22	102,875
23	Add lines 17, 21, and 22			23	321,994
24	Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	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 9; Form 8859, line 3; Form 8834, line 22; Form 8910, line 21; Form 8936, line 14; and Schedule R, line 22. **1040NR filers:** Enter the amount, if any, from Form 1040NR, lines 45 through 47; line 11 of this form; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 9; Form 8859, line 3; Form 8834, line 22; Form 8910, line 21; and Form 8936, line 14.	25	1,920,352		
26	Subtract line 25 from line 24. If zero or less, enter -0- here and on line 27			26	7,005,724
27	**Residential energy efficient property credit.** Enter the smaller of line 23 or line 26. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49			27	273,291
28	Credit carryforward to 2011. If line 27 is less than line 23, subtract line 27 from line 23	28	101,367		

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

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 2009.***

12	Qualified solar electric property costs			**12**	1,471,535
13	Qualified solar water heating property costs			**13**	220,881
14	Qualified small wind energy property costs			**14**	41,489
15	Qualified geothermal heat pump property costs			**15**	920,180
16	Add lines 12 through 15			**16**	2,654,057
17	Multiply line 16 by 30% (.30)			**17**	796,235
18	Qualified fuel cell property costs	**18**	14,389		
19	Multiply line 18 by 30% (.30)	**19**	4,318		
20	Kilowatt capacity of property on line 18 above ▶ ________ x $1,000	**20**	4,790,903		
21	Enter the smaller of line 19 or line 20			**21**	*
22	Credit carryforward from 2009. Enter the amount, if any, from your 2009 Form 5695, line 28			**22**	208,405
23	Add lines 17, 21, and 22			**23**	1,007,074
24	Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	**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 9; Form 8859, line 3; Form 8834, line 22; Form 8910, line 21; Form 8936, line 14; and Schedule R, line 22. **1040NR filers:** Enter the amount, if any, from Form 1040NR, lines 45 through 47; line 11 of this form; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 9; Form 8859, line 3; Form 8834, line 22; Form 8910, line 21; and Form 8936, line 14.	**25**	2,453,574		
26	Subtract line 25 from line 24. If zero or less, enter -0- here and on line 27			**26**	101,715,572
27	**Residential energy efficient property credit.** Enter the smaller of line 23 or line 26. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49			**27**	753,642
28	Credit carryforward to 2011. If line 27 is less than line 23, subtract line 27 from line 23	**28**	253,432		

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

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **5884**

Department of the Treasury
Internal Revenue Service

Work Opportunity Credit

▶ **Attach to your tax return.**

OMB No. 1545-0219

2010

Attachment
Sequence No. **77**

Name(s) shown on return

Total Forms Filed = 45,023

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**	922
b	Qualified first-year wages of employees who worked for you at least 400 hours . . . . $ ________ × 40% (.40)	**1b**	1,492
c	Qualified second-year wages of employees certified as long-term family assistance recipients . . . . $ ________ × 50% (.50)	**1c**	89
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	**2**	2,271
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts .	**3**	38,372
4	Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 5	**4**	40,528
5	Work opportunity credit included on line 4 from passive activities (see instructions)	**5**	18,233
6	Subtract line 5 from line 4	**6**	23,243
7	Work opportunity credit allowed for 2010 from a passive activity (see instructions)	**7**	9,555
8	Carryforward of any work opportunity credit that originated in a tax year that began after 2006 and carryforward from 2009 of the New York Liberty Zone business employee credit	**8**	4,313
9	Carryback of the work opportunity credit from 2011 (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**	35,260
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.

What's New

- The targeted groups for certain unemployed veterans and disconnected youth have expired for employees who begin work after 2010.
- The targeted group for Hurricane Katrina employees has expired for employees hired after August 27, 2009.
- Qualified wages do not include first-year wages paid to or incurred for a qualified employee if you claim a social security tax exemption for wages paid to the employee after March 18, 2010, and before January 1, 2011, on your Employer's Tax Return (Form 941, etc.).

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.

Form **5884**

Department of the Treasury
Internal Revenue Service

Work Opportunity Credit

▶ **Attach to your tax return.**

OMB No. 1545-0219

2010

Attachment
Sequence No. **77**

Name(s) shown on return

Total Forms Filed = 45,023

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**	4,679
b	Qualified first-year wages of employees who worked for you at least 400 hours . . . . $ ____________ × 40% (.40)	**1b**	23,789
c	Qualified second-year wages of employees certified as long-term family assistance recipients . . . . $ ____________ × 50% (.50)	**1c**	670
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	**2**	29,138
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts .	**3**	214,460
4	Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 5	**4**	243,598
5	Work opportunity credit included on line 4 from passive activities (see instructions)	**5**	32,476
6	Subtract line 5 from line 4	**6**	211,122
7	Work opportunity credit allowed for 2010 from a passive activity (see instructions)	**7**	40,789
8	Carryforward of any work opportunity credit that originated in a tax year that began after 2006 and carryforward from 2009 of the New York Liberty Zone business employee credit	**8**	166,755
9	Carryback of the work opportunity credit from 2011 (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**	418,666
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.

What's New

- The targeted groups for certain unemployed veterans and disconnected youth have expired for employees who begin work after 2010.
- The targeted group for Hurricane Katrina employees has expired for employees hired after August 27, 2009.
- Qualified wages do not include first-year wages paid to or incurred for a qualified employee if you claim a social security tax exemption for wages paid to the employee after March 18, 2010, and before January 1, 2011, on your Employer's Tax Return (Form 941, etc.).

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.

For Paperwork Reduction Act Notice, see instructions. Cat. No. 13570D Form **5884** (2010)

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

NUMBER OF RETURNS FILED FOR SELECTED LINES

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

2010

Attachment
Sequence No. 32

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

Your social security number

Total Forms Filed = 9,338,627

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, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 6. (If less than zero, enter as a negative amount.)	1	9,334,439
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	975,105
3	Taxes from Schedule A (Form 1040), lines 5, 6, and 8	3	7,165,286
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	4	140,179
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	1,846,130
6	If filing Schedule L (Form 1040A or 1040), enter as a negative amount the sum of lines 6 and 17 from that schedule	6	(4,483)
7	Tax refund from Form 1040, line 10 or line 21	7	(2,896,681)
8	Investment interest expense (difference between regular tax and AMT)	8	179,536
9	Depletion (difference between regular tax and AMT)	9	31,603
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	183,842
11	Alternative tax net operating loss deduction	11	(110,917)
12	Interest from specified private activity bonds exempt from the regular tax	12	1,104,162
13	Qualified small business stock (7% of gain excluded under section 1202)	13	5,389
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	15,652
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	177,756
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	1,436
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	487,512
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	1,637,396
19	Passive activities (difference between AMT and regular tax income or loss)	19	1,200,777
20	Loss limitations (difference between AMT and regular tax income or loss)	20	398,567
21	Circulation costs (difference between regular tax and AMT)	21	1,795
22	Long-term contracts (difference between AMT and regular tax income)	22	4,824
23	Mining costs (difference between regular tax and AMT)	23	9,011
24	Research and experimental costs (difference between regular tax and AMT)	24	1,943
25	Income from certain installment sales before January 1, 1987	25	(114)
26	Intangible drilling costs preference	26	2,708
27	Other adjustments, including income-based related adjustments	27	149,269
28	**Alternative minimum taxable income.** Combine lines 1 through 27. (If married filing separately and line 28 is more than $219,900, see page 8 of the instructions.)	28	9,335,559

Part II Alternative Minimum Tax (AMT)

29 Exemption. (If you were under age 24 at the end of 2010, see page 8 of the instructions.)

IF your filing status is . . .	**AND line 28 is not over . . .**	**THEN enter on line 29 . . .**
Single or head of household	$112,500	$47,450
Married filing jointly or qualifying widow(er)	150,000	72,450
Married filing separately	75,000	36,225

If line 28 is **over** the amount shown above for your filing status, see page 8 of the instructions.

29	Exemption	29	8,541,316
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 33 and 35 and skip the rest of Part II	30	6,534,117
31	• If you are filing Form 2555 or 2555-EZ, see page 9 of the instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 54 here. • **All others:** If line 30 is $175,000 or less ($87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately) from the result.	31	6,438,335
32	Alternative minimum tax foreign tax credit (see page 9 of the instructions)	32	2,047,700
33	Tentative minimum tax. Subtract line 32 from line 31	33	6,399,327
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see page 11 of the instructions)	34	8,310,679
35	**AMT.** Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	4,013,558

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 13600G

2010 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

2010

Attachment
Sequence No. **32**

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

Total Forms Filed = 9,338,627

Your social security number

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

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 6. (If less than zero, enter as a negative amount.)	1	1,807,192,246
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	1,890,691
3	Taxes from Schedule A (Form 1040), lines 5, 6, and 8	3	177,184,115
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	4	1,090,468
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	26,740,519
6	If filing Schedule L (Form 1040A or 1040), enter as a negative amount the sum of lines 6 and 17 from that schedule	6	(5,776)
7	Tax refund from Form 1040, line 10 or line 21	7	(9,248,399)
8	Investment interest expense (difference between regular tax and AMT)	8	-460,822
9	Depletion (difference between regular tax and AMT)	9	360,970
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	59,964,537
11	Alternative tax net operating loss deduction	11	(12,113,974)
12	Interest from specified private activity bonds exempt from the regular tax	12	1,645,339
13	Qualified small business stock (7% of gain excluded under section 1202)	13	72,106
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	1,283,099
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	1,143,975
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	-350
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	-2,906,696
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	-2,083,129
19	Passive activities (difference between AMT and regular tax income or loss)	19	411,638
20	Loss limitations (difference between AMT and regular tax income or loss)	20	-575,847
21	Circulation costs (difference between regular tax and AMT)	21	-18,599
22	Long-term contracts (difference between AMT and regular tax income)	22	-195,453
23	Mining costs (difference between regular tax and AMT)	23	91,980
24	Research and experimental costs (difference between regular tax and AMT)	24	3,872
25	Income from certain installment sales before January 1, 1987	25	(3,058)
26	Intangible drilling costs preference	26	224,790
27	Other adjustments, including income-based related adjustments	27	288,602
28	**Alternative minimum taxable income.** Combine lines 1 through 27. (If married filing separately and line 28 is more than $219,900, see page 8 of the instructions.)	28	2,052,491,556

Part II Alternative Minimum Tax (AMT)

29 Exemption. (If you were under age 24 at the end of 2010, see page 8 of the instructions.)

IF your filing status is . . .	**AND line 28 is not over . . .**	**THEN enter on line 29 . . .**
Single or head of household	$112,500	$47,450
Married filing jointly or qualifying widow(er)	150,000	72,450
Married filing separately	75,000	36,225

If line 28 is **over** the amount shown above for your filing status, see page 8 of the instructions.

29	Exemption	29	455,206,124
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 33 and 35 and skip the rest of Part II	30	1,714,472,210
31	• If you are filing Form 2555 or 2555-EZ, see page 9 of the instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 54 here. • **All others:** If line 30 is $175,000 or less ($87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately) from the result.	31	420,718,382
32	Alternative minimum tax foreign tax credit (see page 9 of the instructions)	32	13,452,051
33	Tentative minimum tax. Subtract line 32 from line 31	33	407,337,012
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see page 11 of the instructions)	34	405,542,480
35	**AMT.** Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	27,456,220

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 13600G Form **6251** (2010)

Part III Tax Computation Using Maximum Capital Gains Rates

36	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet on page 9 of the instructions			**36**	
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in 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	**37**	4,146,760		
38	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	**38**	142,707		
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the **smaller** of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to enter	**39**	4,075,978		
40	Enter the **smaller** of line 36 or line 39			**40**	
41	Subtract line 40 from line 36			**41**	
42	If line 41 is $175,000 or less ($87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately) from the result ▶			**42**	3,810,523
43	Enter: • $68,000 if married filing jointly or qualifying widow(er), • $34,000 if single or married filing separately, or • $45,550 if head of household.	**43**			
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-	**44**			
45	Subtract line 44 from line 43. If zero or less, enter -0-	**45**			
46	Enter the **smaller** of line 36 or line 37	**46**			
47	Enter the **smaller** of line 45 or line 46	**47**			
48	Subtract line 47 from line 46	**48**			
49	Multiply line 48 by 15% (.15) ▶			**49**	3,670,820
	If line 38 is zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, go to line 50.				
50	Subtract line 46 from line 40	**50**			
51	Multiply line 50 by 25% (.25) ▶			**51**	108,513
52	Add lines 42, 49, and 51			**52**	
53	If line 36 is $175,000 or less ($87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately) from the result			**53**	4,013,471
54	Enter the **smaller** of line 52 or line 53 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet on page 9 of the instructions			**54**	

Part III Tax Computation Using Maximum Capital Gains Rates

36	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet on page 9 of the instructions			**36**	
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in 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	**37**	367,708,752		
38	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	**38**	6,261,807		
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the **smaller** of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to enter	**39**	374,137,125		
40	Enter the **smaller** of line 36 or line 39			**40**	
41	Subtract line 40 from line 36			**41**	
42	If line 41 is $175,000 or less ($87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately) from the result ▶			**42**	277,924,184
43	Enter: • $68,000 if married filing jointly or qualifying widow(er), • $34,000 if single or married filing separately, or • $45,550 if head of household.	**43**			
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-	**44**			
45	Subtract line 44 from line 43. If zero or less, enter -0-	**45**			
46	Enter the **smaller** of line 36 or line 37	**46**			
47	Enter the **smaller** of line 45 or line 46	**47**			
48	Subtract line 47 from line 46	**48**			
49	Multiply line 48 by 15% (.15) ▶			**49**	49,502,769
	If line 38 is zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, go to line 50.				
50	Subtract line 46 from line 40	**50**			
51	Multiply line 50 by 25% (.25) ▶			**51**	988,344
52	Add lines 42, 49, and 51			**52**	
53	If line 36 is $175,000 or less ($87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately) from the result			**53**	373,217,631
54	Enter the **smaller** of line 52 or line 53 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet on page 9 of the instructions			**54**	

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

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
2010
Attachment Sequence No. **79**

Name(s) shown on return
Total Forms Filed = 683,552

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	109,770
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	97,025
14	Subtract line 13 from line 5. If zero or less, **do not** complete the rest of this form (see instructions)			14	109,194
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	1,855
16	**Gross profit.** Subtract line 15 from line 14			16	107,447
17	Subtract line 13 from line 6. If zero or less, enter -0-			17	1,175
18	**Contract price.** Add line 7 and line 17			18	109,965

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	622,772
22	Add lines 20 and 21			22	622,832
23	Payments received in prior years (see instructions). **Do not** include interest, whether stated or unstated	23	582,412		
24	**Installment sale income.** Multiply line 22 by line 19			24	617,253
25	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)			25	1,499
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)			26	617,253

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	0
31	Enter contract price from line 18 for year of first sale	31	0
32	Enter the **smaller** of line 30 or line 31	32	0
33	Total payments received by the end of your 2010 tax year (see instructions)	33	0
34	Subtract line 33 from line 32. If zero or less, enter -0-	34	0
35	Multiply line 34 by the gross profit percentage on line 19 for year of first sale	35	*
36	Enter the part of line 35 that is ordinary income under the recapture rules (see instructions)	36	*
37	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions)	37	*

For Paperwork Reduction Act Notice, see page 4. Cat. No. 13601R Form **6252** (2010)

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

2010 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
2010
Attachment Sequence No. **79**

Name(s) shown on return
Identifying number

Total Forms Filed = 683,552

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	45,688,327
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	13,904,757
14	Subtract line 13 from line 5. If zero or less, **do not** complete the rest of this form (see instructions)			14	31,783,570
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	176,938
16	**Gross profit.** Subtract line 15 from line 14			16	31,632,362
17	Subtract line 13 from line 6. If zero or less, enter -0-			17	253,133
18	**Contract price.** Add line 7 and line 17			18	45,076,939

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	91,896,708
22	Add lines 20 and 21			22	92,149,841
23	Payments received in prior years (see instructions). **Do not** include interest, whether stated or unstated	23	106,058,928		
24	**Installment sale income.** Multiply line 22 by line 19			24	28,364,679
25	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)			25	69,216
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)			26	28,295,462

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	0
31	Enter contract price from line 18 for year of first sale	31	0
32	Enter the **smaller** of line 30 or line 31	32	0
33	Total payments received by the end of your 2010 tax year (see instructions)	33	0
34	Subtract line 33 from line 32. If zero or less, enter -0-	34	0
35	Multiply line 34 by the gross profit percentage on line 19 for year of first sale	35	*
36	Enter the part of line 35 that is ordinary income under the recapture rules (see instructions)	36	*
37	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions)	37	*

For Paperwork Reduction Act Notice, see page 4. Cat. No. 13601R Form **6252** (2010)

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

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
2010
Attachment Sequence No. **82**

Name(s) shown on tax return

Total Forms Filed = 659,872

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	655,794
4	Form 1099-B adjustments. See instructions and attach schedule	4	5,293
5	Combine lines 3 and 4	5	653,420
	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	1,280
7	Combine lines 5 and 6	7	654,431
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	630,786
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	652,442

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	(2,131)
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	(1,293)

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	1,679
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	277

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

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

Form **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
2010
Attachment Sequence No. **82**

Name(s) shown on tax return

Identifying number

Total Forms Filed = 659,872

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	8,800,157
4	Form 1099-B adjustments. See instructions and attach schedule	4	73,901
5	Combine lines 3 and 4	5	8,874,058
	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	110,873
7	Combine lines 5 and 6	7	8,984,931
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	3,593,967
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	5,390,961

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	(39,032)
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	(15,670)

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	543,406
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	340,567

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

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

Form **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 = 7,268,430

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				4,011,749		7,216,242		
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?		

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 = 7,268,430

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				31,336,539		28,781,281		
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)

Form 8283 (Rev. 12-2006) Page **2**

Name(s) shown on your income tax return	**Identifying number**

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

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

4 Check the box that describes the type of property donated:

☐ Art* (contribution of $20,000 or more)
☐ 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			85,732
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			72,825	3,049	67,338	6,541
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 **8283** (Rev. 12-2006)

Form 8283 (Rev. 12-2006) Page **2**

Name(s) shown on your income tax return	**Identifying number**

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

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

4 Check the box that describes the type of property donated:

☐ Art* (contribution of $20,000 or more)
☐ 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			14,578,980
C			
D			

	(d) Date acquired by donor (mo., yr.)	**(e)** How acquired by donor	**(f)** Donor's cost or adjusted basis	**(g)** For bargain sales, enter amount received	**See instructions** **(h)** Amount claimed as a deduction	 **(i)** Average trading price of securities
A						
B			3,263,252	709,086	7,846,525	134,888
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

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

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

2010

Attachment Sequence No. **138**

Name(s) shown on your tax return

Total Forms Filed = 44,292

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 **You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.**	3	41,299
4	Enter any 2007 credit carryforward from line 18 of your 2009 Form 8396	4	*
5	Enter any 2008 credit carryforward from line 16 of your 2009 Form 8396	5	*
6	Enter any 2009 credit carryforward from line 19 of your 2009 Form 8396	6	*
7	Add lines 3 through 6	7	42,297
8	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions)	8	43,728
9	**Current year mortgage interest credit.** Enter the **smaller** of line 7 or line 8. Also include this amount in the total on Form 1040, line 53, or Form 1040NR, line 50. Check box **c** on that line and enter "8396" in the space next to that box	9	41,733

Part II Mortgage Interest Credit Carryforward to 2011. (Complete only if line 9 is less than line 7.)

10	Add lines 3 and 4	10	
11	Enter the amount from line 7	11	
12	Enter the **larger** of line 9 or line 10	12	
13	Subtract line 12 from line 11	13	
14	**2009 credit carryforward to 2011.** Enter the **smaller** of line 6 or line 13	14	
15	Subtract line 14 from line 13	15	
16	**2008 credit carryforward to 2011.** Enter the **smaller** of line 5 or line 15	16	
17	**2010 credit carryforward to 2011.** Subtract line 9 from line 3. If zero or less, enter -0-	17	

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 62502X Form **8396** (2010)

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

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

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

2010

Attachment
Sequence No. **138**

Name(s) shown on your tax return

Total Forms Filed = 44,292

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	49,599
	You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.		
4	Enter any 2007 credit carryforward from line 18 of your 2009 Form 8396	4	*
5	Enter any 2008 credit carryforward from line 16 of your 2009 Form 8396	5	*
6	Enter any 2009 credit carryforward from line 19 of your 2009 Form 8396	6	*
7	Add lines 3 through 6	7	71,867
8	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions)	8	220,977
9	**Current year mortgage interest credit.** Enter the **smaller** of line 7 or line 8. Also include this amount in the total on Form 1040, line 53, or Form 1040NR, line 50. Check box **c** on that line and enter "8396" in the space next to that box	9	51,199

Part II Mortgage Interest Credit Carryforward to 2011. (Complete **only** if line 9 is less than line 7.)

10	Add lines 3 and 4	10	
11	Enter the amount from line 7	11	
12	Enter the **larger** of line 9 or line 10	12	
13	Subtract line 12 from line 11	13	
14	**2009 credit carryforward to 2011.** Enter the **smaller** of line 6 or line 13	14	
15	Subtract line 14 from line 13	15	
16	**2008 credit carryforward to 2011.** Enter the **smaller** of line 5 or line 15	16	
17	**2010 credit carryforward to 2011.** Subtract line 9 from line 3. If zero or less, enter -0- . . .	17	

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 62502X Form **8396** (2010)

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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

2010

Attachment
Sequence No. **88**

Name(s) shown on return

Total Forms Filed = 4,352,139

Identifying number

Part I 2010 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	649,773		
b	Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	(2,670,851)		
c	Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	(1,337,233)		
d	Combine lines 1a, 1b, and 1c			1d	2,929,915

Commercial Revitalization Deductions From Rental Real Estate Activities

2a	Commercial revitalization deductions from Worksheet 2, column (a)	2a	(*)		
b	Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b	(*)		
c	Add lines 2a and 2b			2c	(503)

All Other Passive Activities

3a	Activities with net income (enter the amount from Worksheet 3, column (a))	3a	676,407		
b	Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	(1,397,968)		
c	Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c	(1,318,061)		
d	Combine lines 3a, 3b, and 3c			3d	1,921,534
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	4,351,499

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 9 of the instructions for an example.*

5	Enter the **smaller** of the loss on line 1d or the loss on line 4			5	2,778,191
6	Enter $150,000. If married filing separately, see page 9	6	2,756,380		
7	Enter modified adjusted gross income, but not less than zero (see page 9)	7	2,665,456		
	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	1,836,680		
9	Multiply line 8 by 50% (.5). **Do not** enter more than $25,000. If married filing separately, see page 9			9	1,836,680
10	Enter the **smaller** of line 5 or line 9			10	1,836,145

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 9 of the instructions.*

11	Enter $25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	11	473
12	Enter the loss from line 4	12	
13	Reduce line 12 by the amount on line 10	13	503
14	Enter the **smallest** of line 2c (treated as a positive amount), line 11, or line 13	14	473

Part IV Total Losses Allowed

15	Add the income, if any, on lines 1a and 3a and enter the total	15	1,112,319
16	**Total losses allowed from all passive activities for 2010.** 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	2,616,400

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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
2010
Attachment
Sequence No. **88**

Name(s) shown on return | **Identifying number**

Total Forms Filed = 4,352,139

Part I 2010 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**	10,841,068		
b	Activities with net loss (enter the amount from Worksheet 1, column (b))	**1b**	(45,351,526)		
c	Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	**1c**	(67,824,340)		
d	Combine lines 1a, 1b, and 1c			**1d**	-102,334,798

Commercial Revitalization Deductions From Rental Real Estate Activities

2a	Commercial revitalization deductions from Worksheet 2, column (a)	**2a**	(*)		
b	Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	**2b**	(*)		
c	Add lines 2a and 2b			**2c**	(51,662)

All Other Passive Activities

3a	Activities with net income (enter the amount from Worksheet 3, column (a))	**3a**	27,324,592		
b	Activities with net loss (enter the amount from Worksheet 3, column (b))	**3b**	(35,699,684)		
c	Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	**3c**	(79,123,695)		
d	Combine lines 3a, 3b, and 3c			**3d**	-87,498,787
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**	-189,885,247

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 9 of the instructions for an example.*

5	Enter the **smaller** of the loss on line 1d or the loss on line 4			**5**	105,072,848
6	Enter $150,000. If married filing separately, see page 9	**6**	412,674,720		
7	Enter modified adjusted gross income, but not less than zero (see page 9)	**7**	507,787,891		
	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**	123,857,692		
9	Multiply line 8 by 50% (.5). **Do not** enter more than $25,000. If married filing separately, see page 9			**9**	36,324,292
10	Enter the **smaller** of line 5 or line 9			**10**	19,517,697

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 9 of the instructions.*

11	Enter $25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	**11**	8,079
12	Enter the loss from line 4	**12**	
13	Reduce line 12 by the amount on line 10	**13**	62,364
14	Enter the **smallest** of line 2c (treated as a positive amount), line 11, or line 13	**14**	7,911

Part IV Total Losses Allowed

15	Add the income, if any, on lines 1a and 3a and enter the total	**15**	21,758,420
16	**Total losses allowed from all passive activities for 2010.** 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**	44,191,607

For Paperwork Reduction Act Notice, see page 13 of the instructions. Cat. No. 63704F Form **8582** (2010)

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

2010 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

2010

Attachment
Sequence No. **36a**

Name(s) shown on return

Identifying number

Total Forms Filed = 50,371

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	26
4	Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts . . .	4	45,429
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	45,440
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	4,506
12	Add lines 10 and 11. Partnerships and S corporations, report this amount on Schedule K; all others, continue to line 13 . . .	12	4,964
13	Low-income housing credit included on line 12 from passive activities (see instructions) . . .	13	2,136
14	Subtract line 13 from line 12 . . .	14	2,852
15	Low-income housing credit allowed for 2010 from a passive activity (see instructions) . . .	15	6,658
16	Carryforward of low-income housing credit to 2010 (see instructions) . . .	16	2,887
17	Carryback of low-income housing credit from 2011 (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	10,991
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** (2010)

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

Form **8586**

Department of the Treasury
Internal Revenue Service (99)

Low-Income Housing Credit

▶ **Attach to your tax return.**

OMB No. 1545-0984
2010
Attachment Sequence No. **36a**

Name(s) shown on return

Identifying number

Total Forms Filed = 50,371

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	561
4	Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts	4	63,684
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	64,242
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	69,123
12	Add lines 10 and 11. Partnerships and S corporations, report this amount on Schedule K; all others, continue to line 13	12	69,141
13	Low-income housing credit included on line 12 from passive activities (see instructions)	13	4,386
14	Subtract line 13 from line 12	14	64,755
15	Low-income housing credit allowed for 2010 from a passive activity (see instructions)	15	3,661
16	Carryforward of low-income housing credit to 2010 (see instructions)	16	10,102
17	Carryback of low-income housing credit from 2011 (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	78,519
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** (2010)

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

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

NUMBER OF RETURNS FILED FOR SELECTED LINES

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

2010

Attachment
Sequence No. **48**

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

Total Forms Filed = 2,709,458

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 2010.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2010 **and** you made nondeductible contributions to a traditional IRA in 2010 or an earlier year. For this purpose, a distribution does not include a rollover, 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 2010 (excluding any portion you recharacterized) **and** you made nondeductible contributions to a traditional IRA in 2010 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2010, including those made for 2010 from January 1, 2011, through April 18, 2011 (see instructions)			1	576,385
2	Enter your total basis in traditional IRAs (see instructions)			2	971,293
3	Add lines 1 and 2			3	1,218,097
	In 2010, 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, 2011, through April 18, 2011			4	9,852
5	Subtract line 4 from line 3			5	1,216,529
6	Enter the value of **all** your traditional, SEP, and SIMPLE IRAs as of December 31, 2010, plus any outstanding rollovers (see instructions)	6	334,218		
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2010. **Do not** include rollovers, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see instructions)	7	387,238		
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2010. **Do not** include amounts converted that you later recharacterized (see instructions). Also enter this amount on line 16	8	99,184		
9	Add lines 6, 7, and 8 — 9 — 474,112				
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	76,071		
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	332,013		
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions			13	448,336
14	Subtract line 13 from line 3. This is **your total basis in traditional IRAs for 2010 and earlier years**			14	1,145,644
15	**Taxable amount.** Subtract line 12 from line 7. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b			15	363,694

Note: You may be subject to an additional 10% tax on the amount on line 15 if you were under age 59½ at the time of the distribution (see instructions).

Part II 2010 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 2010 (excluding any portion you recharacterized).

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 2010. **Do not** include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2010 or 2011 (see instructions)	16	531,168
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions)	17	154,559

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 63966F Form **8606** (2010)

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

2010

Attachment
Sequence No. **48**

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

Total Forms Filed = 2,709,458

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 2010.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2010 **and** you made nondeductible contributions to a traditional IRA in 2010 or an earlier year. For this purpose, a distribution does not include a rollover, 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 2010 (excluding any portion you recharacterized) **and** you made nondeductible contributions to a traditional IRA in 2010 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2010, including those made for 2010 from January 1, 2011, through April 18, 2011 (see instructions)			1	3,268,519
2	Enter your total basis in traditional IRAs (see instructions)			2	23,908,784
3	Add lines 1 and 2			3	27,177,303

In 2010, 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, 2011, through April 18, 2011			4	65,939
5	Subtract line 4 from line 3			5	27,111,365
6	Enter the value of **all** your traditional, SEP, and SIMPLE IRAs as of December 31, 2010, plus any outstanding rollovers (see instructions)	6	96,030,495		
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2010. **Do not** include rollovers, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see instructions)	7	7,290,548		
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2010. **Do not** include amounts converted that you later recharacterized (see instructions). Also enter this amount on line 16	8	9,261,089		
9	Add lines 6, 7, and 8 — 9 — 112,582,132				
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	1,227,305		
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	798,852		
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions			13	3,290,088
14	Subtract line 13 from line 3. This is **your total basis in traditional IRAs for 2010 and earlier years**			14	23,887,216
15	**Taxable amount.** Subtract line 12 from line 7. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b			15	6,491,696

Note: You may be subject to an additional 10% tax on the amount on line 15 if you were under age 59½ at the time of the distribution (see instructions).

Part II 2010 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 2010 (excluding any portion you recharacterized).

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 2010. **Do not** include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2010 or 2011 (see instructions)	16	53,514,958
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions)	17	3,888,680

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 63966F Form **8606** (2010)

Part II 2010 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs (Continued)

18	**Taxable amount.** Subtract line 17 from line 16.	18	508,237
19	**Amount subject to tax in 2010.** Check the box if you elect to report the entire taxable amount in 2010 rather than reporting 1/2 of it in 2011 and 1/2 in 2012. Generally, you must check this box if you check the box on line 24 (see instructions) ☐ If you checked the box, enter the amount from line 18 on this line and include this amount on Form 1040, line 15b, Form 1040A, line 11b, or Form 1040NR, line 16b. If you did not check the box, skip line 19 and go to line 20a.	19	156,780
20a	**Amount subject to tax in 2011.** If you did not check the box on line 19, multiply the amount on line 18 by 50% (.50) and enter it here. Include this amount on the applicable line of your 2011 tax return	20a	373,293
b	**Amount subject to tax in 2012.** Subtract line 20a from line 18. Include this amount on the applicable line of your 2012 tax return	20b	374,024

Part III 2010 Rollovers From Qualified Retirement Plans to Roth IRAs and In-plan Rollovers to Designated Roth Accounts

Complete this part if you rolled over part or all of your qualified retirement plan to a Roth IRA (excluding recharacterizations), or rolled over an amount to a designated Roth account within the same plan, in 2010.

21	Enter the amount you rolled over from qualified retirement plans to Roth IRAs and any in-plan rollovers to designated Roth accounts, in 2010. **Do not** include amounts you later recharacterized to traditional IRAs in 2010 or 2011 (see instructions)	21	91,252
22	Enter your basis in the amount on line 21	22	42,500
23	**Taxable amount.** Subtract line 22 from line 21.	23	53,307
24	**Amount subject to tax in 2010.** Check the box if you elect to report the entire taxable amount in 2010 rather than reporting 1/2 of it in 2011 and 1/2 of it in 2012. Generally, you must check this box if you checked the box on line 19 (see instructions) ☐ If you checked the box, enter the amount from line 23 on this line and include this amount on Form 1040, line 16b, Form 1040A, line 12b, or Form 1040NR, line 17b If you did not check the box, skip line 24 and go to line 25a.	24	5,940
25a	**Amount subject to tax in 2011.** If you did not check the box on line 24, multiply the amount on line 23 by 50% (.50) and enter it here. Include this amount on the applicable line of your 2011 tax return	25a	47,375
b	**Amount subject to tax in 2012.** Subtract line 25a from line 23. Include this amount on the applicable line of your 2012 tax return	25b	47,375

Part IV Distributions From Roth IRAs (and Certain Distributions from Designated Roth Accounts (see instructions))

Complete this part only if you took a distribution from a Roth IRA, and for certain distributions from a designated Roth account, in 2010. For this purpose, a distribution does not include a rollover, a one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see instructions).

26	Enter your total nonqualified distributions from a Roth IRA in 2010, including any qualified first-time homebuyer distributions, and certain qualified distributions (see instructions)			26	438,258
27	Qualified first-time homebuyer distributions (see instructions). Do not enter more than $10,000			27	8,582
28	Subtract line 27 from line 26. If zero or less, enter -0- and stop here			28	430,952
29	Enter your basis in Roth IRA contributions (see instructions)			29	296,020
30	Subtract line 29 from line 28. If zero or less, enter -0- and stop here. If the amount is more than zero, you may be subject to an additional tax (see instructions)			30	234,628
31	Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and rollovers from qualified retirement plans to a Roth IRA (see instructions)			31	16,077
32	Subtract line 31 from line 30. If zero or less, enter -0- and do not complete the rest of Part IV			32	222,562
	Note. If you completed lines 20a and 20b, or 25a and 25b, go to line 33. Otherwise, enter the amount from line 32 on line 35 and go to line 36.				
33	Enter the smaller of line 32 or the total of lines 20a, 20b, 25a, and 25b	33	1,351		
34	Subtract line 33 from line 32. If zero, enter -0- and skip line 35 and go to line 36	34	*		
35	Subtract the total of lines 17 and 22 from line 34. If zero or less, enter -0-			35	215,954
36	**Taxable amount.** Add lines 33 and 35. If more than zero, also include this amount on Form 1040, line 15b, Form 1040A, line 11b, or Form 1040NR, line 16b. For distributions from designated Roth accounts, see instructions			36	222,562

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 Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

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

Part II 2010 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs (Continued)

18	**Taxable amount.** Subtract line 17 from line 16	18	49,626,278
19	**Amount subject to tax in 2010.** Check the box if you elect to report the entire taxable amount in 2010 rather than reporting 1/2 of it in 2011 and 1/2 in 2012. Generally, you must check this box if you check the box on line 24 (see instructions) ☐ If you checked the box, enter the amount from line 18 on this line and include this amount on Form 1040, line 15b, Form 1040A, line 11b, or Form 1040NR, line 16b. If you did not check the box, skip line 19 and go to line 20a.	19	8,484,489
20a	**Amount subject to tax in 2011.** If you did not check the box on line 19, multiply the amount on line 18 by 50% (.50) and enter it here. Include this amount on the applicable line of your 2011 tax return	20a	20,536,815
b	**Amount subject to tax in 2012.** Subtract line 20a from line 18. Include this amount on the applicable line of your 2012 tax return	20b	20,536,607

Part III 2010 Rollovers From Qualified Retirement Plans to Roth IRAs and In-plan Rollovers to Designated Roth Accounts

Complete this part if you rolled over part or all of your qualified retirement plan to a Roth IRA (excluding recharacterizations), or rolled over an amount to a designated Roth account within the same plan, in 2010.

21	Enter the amount you rolled over from qualified retirement plans to Roth IRAs and any in-plan rollovers to designated Roth accounts, in 2010. **Do not** include amounts you later recharacterized to traditional IRAs in 2010 or 2011 (see instructions)	21	5,977,812
22	Enter your basis in the amount on line 21	22	1,768,290
23	**Taxable amount.** Subtract line 22 from line 21	23	4,209,522
24	**Amount subject to tax in 2010.** Check the box if you elect to report the entire taxable amount in 2010 rather than reporting 1/2 of it in 2011 and 1/2 of it in 2012. Generally, you must check this box if you checked the box on line 19 (see instructions) ☐ If you checked the box, enter the amount from line 23 on this line and include this amount on Form 1040, line 16b, Form 1040A, line 12b, or Form 1040NR, line 17b If you did not check the box, skip line 24 and go to line 25a.	24	221,751
25a	**Amount subject to tax in 2011.** If you did not check the box on line 24, multiply the amount on line 23 by 50% (.50) and enter it here. Include this amount on the applicable line of your 2011 tax return	25a	1,993,897
b	**Amount subject to tax in 2012.** Subtract line 25a from line 23. Include this amount on the applicable line of your 2012 tax return	25b	1,993,875

Part IV Distributions From Roth IRAs (and Certain Distributions from Designated Roth Accounts (see instructions))

Complete this part only if you took a distribution from a Roth IRA, and for certain distributions from a designated Roth account, in 2010. For this purpose, a distribution does not include a rollover, a one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see instructions).

26	Enter your total nonqualified distributions from a Roth IRA in 2010, including any qualified first-time homebuyer distributions, and certain qualified distributions (see instructions)	26	3,392,175
27	Qualified first-time homebuyer distributions (see instructions). Do not enter more than $10,000	27	74,817
28	Subtract line 27 from line 26. If zero or less, enter -0- and stop here	28	3,327,140
29	Enter your basis in Roth IRA contributions (see instructions)	29	3,470,139
30	Subtract line 29 from line 28. If zero or less, enter -0- and stop here. If the amount is more than zero, you may be subject to an additional tax (see instructions)	30	920,436
31	Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and rollovers from qualified retirement plans to a Roth IRA (see instructions)	31	527,961
32	Subtract line 31 from line 30. If zero or less, enter -0- and do not complete the rest of Part IV	32	738,547
	Note. If you completed lines 20a and 20b, or 25a and 25b, go to line 33. Otherwise, enter the amount from line 32 on line 35 and go to line 36.		
33	Enter the smaller of line 32 or the total of lines 20a, 20b, 25a, and 25b	33	57,049
34	Subtract line 33 from line 32. If zero, enter -0- and skip line 35 and go to line 36	34	*
35	Subtract the total of lines 17 and 22 from line 34. If zero or less, enter -0-	35	660,902
36	**Taxable amount.** Add lines 33 and 35. If more than zero, also include this amount on Form 1040, line 15b, Form 1040A, line 11b, or Form 1040NR, line 16b. For distributions from designated Roth accounts, see instructions	36	738,547

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 Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

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

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
2010
Attachment
Sequence No. **33**

Child's name shown on return

Total Forms Filed = 235,971

Child's social security number

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	234,134
2	If the child **did not** itemize deductions on **Schedule A** (Form 1040 or Form 1040NR), enter $1,900. Otherwise, see instructions			2	235,971
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	231,055
4	Enter the child's **taxable income** from Form 1040, line 43; Form 1040A, line 27; or Form 1040NR, line 41. If the child files Form 2555 or 2555-EZ, see the instructions			4	225,065
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	225,065

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 41; 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	194,508
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	84,360
8	Add lines 5, 6, and 7 (see instructions)			8	226,096
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 . . . . . . 173,825 = ▶ ☐			9	224,027
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 42; 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 . . . . 114,084 = ▶ ☐			10	192,461
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	213,002
12a	Add lines 5 and 7	12a	225,065		
b	Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)			12b	231,055 × .
13	Multiply line 11 by line 12b			13	213,002

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	209,447		
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 . . . . . . 138,775 = ▶ ☐			15	134,208
16	Add lines 13 and 15			16	215,038
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 . . . . . . 153,705 = ▶ ☐			17	169,214
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 42. If the child files Form 2555 or 2555-EZ, see the instructions			18	215,983

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 64113U Form **8615** (2010)

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
2010
Attachment Sequence No. **33**

Child's name shown on return

Child's social security number

Total Forms Filed = 235,971

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	3,131,343
2	If the child **did not** itemize deductions on **Schedule A** (Form 1040 or Form 1040NR), enter $1,900. Otherwise, see instructions	2	470,286
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	2,668,271
4	Enter the child's **taxable income** from Form 1040, line 43; Form 1040A, line 27; or Form 1040NR, line 41. If the child files Form 2555 or 2555-EZ, see the instructions	4	2,884,928
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	2,497,142

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 41; 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	169,341,361
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	3,352,335
8	Add lines 5, 6, and 7 (see instructions)	8	175,190,838
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	42,349,747
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 42; 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	41,039,786
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	1,309,961
12a	Add lines 5 and 7 — **12a** 5,849,477		
b	Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)	12b	186,658 × .
13	Multiply line 11 by line 12b	13	532,311

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** 387,786		
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	27,429
16	Add lines 13 and 15	16	559,740
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	404,369
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 42. If the child files Form 2555 or 2555-EZ, see the instructions	18	563,550

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 64113U Form **8615** (2010)

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
2010
Attachment
Sequence No. **74**

Name(s) shown on return

Total Forms Filed = 1,067,415

Identifying number

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1, 6, 7, and 11 of your 2009 Form 6251. Estates and trusts, see instructions	1	1,048,643
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	991,863
3	Minimum tax credit net operating loss deduction (see instructions)	3	(8,214)
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 $216,900 and you were married filing separately for 2009, see instructions	4	981,346
5	Enter: $70,950 if married filing jointly or qualifying widow(er) for 2009; $46,700 if single or head of household for 2009; or $35,475 if married filing separately for 2009. Estates and trusts, enter $22,500	5	1,067,415
6	Enter: $150,000 if married filing jointly or qualifying widow(er) for 2009; $112,500 if single or head of household for 2009; or $75,000 if married filing separately for 2009. Estates and trusts, enter $75,000	6	1,067,415
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	728,272
8	Multiply line 7 by 25% (.25)	8	728,272
9	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2009, see instructions	9	925,942
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	891,141
11	• If **for 2009** you filed Form 2555 or 2555-EZ, see page 2 of the instructions for the amount to enter. • If **for 2009** 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 47 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 2009), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately for 2009) from the result. Form 1040NR filers, see instructions.	11	Using Part 3 = 621,801 880,076
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	215,346
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	878,534
14	Enter the amount from your 2009 Form 6251, line 35, or 2009 Form 1041, Schedule I, line 55	14	883,468
15	**Net minimum tax on exclusion items.** Subtract line 14 from line 13. If zero or less, enter -0-	15	713,636

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
2010
Attachment
Sequence No. **74**

Name(s) shown on return

Total Forms Filed = 1,067,415

Identifying number

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1, 6, 7, and 11 of your 2009 Form 6251. Estates and trusts, see instructions . . .	1	232,001,350
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	39,568,225
3	Minimum tax credit net operating loss deduction (see instructions)	3	(1,931,230)
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 $216,900 and you were married filing separately for 2009, see instructions	4	289,145,592
5	Enter: $70,950 if married filing jointly or qualifying widow(er) for 2009; $46,700 if single or head of household for 2009; or $35,475 if married filing separately for 2009. Estates and trusts, enter $22,500	5	70,054,155
6	Enter: $150,000 if married filing jointly or qualifying widow(er) for 2009; $112,500 if single or head of household for 2009; or $75,000 if married filing separately for 2009. Estates and trusts, enter $75,000	6	150,942,663
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	165,064,682
8	Multiply line 7 by 25% (.25)	8	41,266,261
9	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2009, see instructions	9	45,713,292
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	251,810,132
11	• If **for 2009** you filed Form 2555 or 2555-EZ, see page 2 of the instructions for the amount to enter. • If **for 2009** 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 47 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 2009), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately for 2009) from the result. Form 1040NR filers, see instructions.	11	61,780,128
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	1,241,611
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	60,555,227
14	Enter the amount from your 2009 Form 6251, line 35, or 2009 Form 1041, Schedule I, line 55 . .	14	55,234,291
15	**Net minimum tax on exclusion items.** Subtract line 14 from line 13. If zero or less, enter -0- . .	15	6,145,782

Part II Current Year Nonrefundable and Refundable Credits and Carryforward to 2011

16	Enter the amount from your 2009 Form 6251, line 36, or 2009 Form 1041, Schedule I, line 56	**16**	774,098
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**	596,352
19	**2009 credit carryforward.** Enter the amount from your 2009 Form 8801, line 30	**19**	831,231
20	Enter your 2009 unallowed qualified electric vehicle credit (see instructions)	**20**	44
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions	**21**	1,025,930
22	Enter your 2010 regular income tax liability minus allowable credits (see instructions)	**22**	895,671
23	Enter the amount from your 2010 Form 6251, line 33, or 2010 Form 1041, Schedule I, line 54	**23**	866,816
24	Subtract line 23 from line 22. If zero or less, enter -0-	**24**	259,546
25	**Current year nonrefundable credit.** Enter the **smaller** of line 21 or line 24. Also enter this amount on your 2010 Form 1040, line 53 (check box **b**); Form 1040NR, line 50 (check box **b**); or Form 1041, Schedule G, line 2c	**25**	259,546
26	• **Estates and trusts:** Leave lines 26 and 27 blank and go to line 28. • **Individuals:** Did you have a minimum tax credit carryforward to 2008 (on your 2007 Form 8801, line 28)? ☐ **No.** Leave lines 26 and 27 blank and go to line 28. ☐ **Yes.** Complete Part IV of Form 8801 to figure the amount to enter	**26**	297,101
27	Is line 26 more than line 25? ☐ **No.** Leave line 27 blank and go to line 28. ☐ **Yes.** Subtract line 25 from line 26. This is your **current year refundable credit.** Enter the result here and on your 2010 Form 1040, line 71 (check box **c**), or Form 1040NR, line 66 (check box **c**)	**27**	263,700
28	**Credit carryforward to 2011.** Subtract the larger of line 25 or line 26 from line 21. Keep a record of this amount because you may use it in future years	**28**	823,547

Part II Current Year Nonrefundable and Refundable Credits and Carryforward to 2011

16	Enter the amount from your 2009 Form 6251, line 36, or 2009 Form 1041, Schedule I, line 56 . .	**16**	6,769,983
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**	624,201
19	**2009 credit carryforward.** Enter the amount from your 2009 Form 8801, line 30	**19**	7,138,371
20	Enter your 2009 unallowed qualified electric vehicle credit (see instructions)	**20**	4,304
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions	**21**	8,203,304
22	Enter your 2010 regular income tax liability minus allowable credits (see instructions)	**22**	67,444,675
23	Enter the amount from your 2010 Form 6251, line 33, or 2010 Form 1041, Schedule I, line 54 . . .	**23**	71,833,455
24	Subtract line 23 from line 22. If zero or less, enter -0-	**24**	2,062,163
25	**Current year nonrefundable credit.** Enter the **smaller** of line 21 or line 24. Also enter this amount on your 2010 Form 1040, line 53 (check box **b**); Form 1040NR, line 50 (check box **b**); or Form 1041, Schedule G, line 2c	**25**	663,274
26	• **Estates and trusts:** Leave lines 26 and 27 blank and go to line 28. • **Individuals:** Did you have a minimum tax credit carryforward to 2008 (on your 2007 Form 8801, line 28)? ☐ **No.** Leave lines 26 and 27 blank and go to line 28. ☐ **Yes.** Complete Part IV of Form 8801 to figure the amount to enter	**26**	917,488
27	Is line 26 more than line 25? ☐ **No.** Leave line 27 blank and go to line 28. ☐ **Yes.** Subtract line 25 from line 26. This is your **current year refundable credit.** Enter the result here and on your 2010 Form 1040, line 71 (check box **c**), or Form 1040NR, line 66 (check box **c**)	**27**	810,267
28	**Credit carryforward to 2011.** Subtract the larger of line 25 or line 26 from line 21. Keep a record of this amount because you may use it in future years	**28**	6,729,807

Part III Tax Computation Using Maximum Capital Gains Rates

Caution. If you did not complete the 2009 Qualified Dividends and Capital Gain Tax Worksheet, the 2009 Schedule D Tax Worksheet, or Part V of the 2009 Schedule D (Form 1041), see the instructions before completing this part.

29 Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2009, enter the amount from line 3 of the worksheet on page 2 of the instructions **29**

Caution. If **for 2009** you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 30, 31, and 32.

30 Enter the amount from line 6 of your 2009 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2009 Schedule D Tax Worksheet, or the amount from line 22 of the 2009 Schedule D (Form 1041), whichever applies* **30**

If you figured your 2009 tax using the 2009 Qualified Dividends and Capital Gain Tax Worksheet, skip line 31 and enter the amount from line 30 on line 32. Otherwise, go to line 31.

31 Enter the amount from line 19 of your 2009 Schedule D (Form 1040), or line 14b, column (2), of the 2009 Schedule D (Form 1041) **31**

32 Add lines 30 and 31, and enter the **smaller** of that result or the amount from line 10 of your 2009 Schedule D Tax Worksheet **32**

33 Enter the **smaller** of line 29 or line 32 . . . . **33**

34 Subtract line 33 from line 29 . . . . **34**

35 If line 34 is $175,000 or less ($87,500 or less if married filing separately for 2009), multiply line 34 by 26% (.26). Otherwise, multiply line 34 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately for 2009) from the result. Form 1040NR filers, see instructions . . . . ▶ **35**

36 Enter:

- $67,900 if married filing jointly or qualifying widow(er) for 2009,
- $33,950 if single or married filing separately for 2009,
- $45,500 if head of household for 2009, or
- $2,300 for an estate or trust.

Form 1040NR filers, see instructions **36**

37 Enter the amount from line 7 of your 2009 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2009 Schedule D Tax Worksheet, or the amount from line 23 of the 2009 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2009 Schedule D (Form 1041), enter -0-. Form 1040NR filers, see instructions **37**

38 Subtract line 37 from line 36. If zero or less, enter -0- **38**

39 Enter the **smaller** of line 29 or line 30 . . . . **39**

40 Enter the **smaller** of line 38 or line 39 . . . . **40**

41 Subtract line 40 from line 39 . . . . **41**

42 Multiply line 41 by 15% (.15) . . . . ▶ **42**

If line 31 is zero or blank, skip lines 43 and 44 and go to line 45. Otherwise, go to line 43.

43 Subtract line 39 from line 33 . . . . **43**

44 Multiply line 43 by 25% (.25) . . . . ▶ **44**

45 Add lines 35, 42, and 44 . . . . **45**

46 If line 29 is $175,000 or less ($87,500 or less if married filing separately for 2009), multiply line 29 by 26% (.26). Otherwise, multiply line 29 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately for 2009) from the result. Form 1040NR filers, see instructions **46**

47 Enter the **smaller** of line 45 or line 46 here and on line 11. If you filed Form 2555 or 2555-EZ for 2009, do not enter this amount on line 11. Instead, enter it on line 4 of the worksheet on page 2 of the instructions **47**

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* The 2009 Qualified Dividends and Capital Gain Tax Worksheet is on page 39 of the 2009 Instructions for Form 1040. The 2009 Schedule D Tax Worksheet is on page D-10 of the 2009 Instructions for Schedule D (Form 1040) (page 8 of the 2009 Instructions for Schedule D (Form 1041)).

Part III Tax Computation Using Maximum Capital Gains Rates

Caution. If you did not complete the 2009 Qualified Dividends and Capital Gain Tax Worksheet, the 2009 Schedule D Tax Worksheet, or Part V of the 2009 Schedule D (Form 1041), see the instructions before completing this part.

29 Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2009, enter the amount from line 3 of the worksheet on page 2 of the instructions 29

Caution. If **for 2009** you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 30, 31, and 32.

30 Enter the amount from line 6 of your 2009 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2009 Schedule D Tax Worksheet, or the amount from line 22 of the 2009 Schedule D (Form 1041), whichever applies* 30

If you figured your 2009 tax using the 2009 Qualified Dividends and Capital Gain Tax Worksheet, skip line 31 and enter the amount from line 30 on line 32. Otherwise, go to line 31.

31 Enter the amount from line 19 of your 2009 Schedule D (Form 1040), or line 14b, column (2), of the 2009 Schedule D (Form 1041) 31

32 Add lines 30 and 31, and enter the **smaller** of that result or the amount from line 10 of your 2009 Schedule D Tax Worksheet 32

33 Enter the **smaller** of line 29 or line 32 33

34 Subtract line 33 from line 29 34

35 If line 34 is $175,000 or less ($87,500 or less if married filing separately for 2009), multiply line 34 by 26% (.26). Otherwise, multiply line 34 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately for 2009) from the result. Form 1040NR filers, see instructions . . . . ▶ 35

36 Enter:

- $67,900 if married filing jointly or qualifying widow(er) for 2009,
- $33,950 if single or married filing separately for 2009,
- $45,500 if head of household for 2009, or
- $2,300 for an estate or trust.

Form 1040NR filers, see instructions 36

37 Enter the amount from line 7 of your 2009 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2009 Schedule D Tax Worksheet, or the amount from line 23 of the 2009 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2009 Schedule D (Form 1041), enter -0-. Form 1040NR filers, see instructions 37

38 Subtract line 37 from line 36. If zero or less, enter -0- 38

39 Enter the **smaller** of line 29 or line 30 39

40 Enter the **smaller** of line 38 or line 39 40

41 Subtract line 40 from line 39 41

42 Multiply line 41 by 15% (.15) . . . . ▶ 42

If line 31 is zero or blank, skip lines 43 and 44 and go to line 45. Otherwise, go to line 43.

43 Subtract line 39 from line 33 43

44 Multiply line 43 by 25% (.25) . . . . ▶ 44

45 Add lines 35, 42, and 44 45

46 If line 29 is $175,000 or less ($87,500 or less if married filing separately for 2009), multiply line 29 by 26% (.26). Otherwise, multiply line 29 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately for 2009) from the result. Form 1040NR filers, see instructions 46

47 Enter the **smaller** of line 45 or line 46 here and on line 11. If you filed Form 2555 or 2555-EZ for 2009, do not enter this amount on line 11. Instead, enter it on line 4 of the worksheet on page 2 of the instructions 47

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* The 2009 Qualified Dividends and Capital Gain Tax Worksheet is on page 39 of the 2009 Instructions for Form 1040. The 2009 Schedule D Tax Worksheet is on page D-10 of the 2009 Instructions for Schedule D (Form 1040) (page 8 of the 2009 Instructions for Schedule D (Form 1041)).

Part IV Tentative Refundable Credit

48	Enter the amount from line 21			**48**	
49	Enter the total of lines 18 and 20 from your 2008 Form 8801. If zero or less, enter -0-	**49**	145,386		
50	Enter the total of lines 18 and 20 from your 2009 Form 8801. If zero or less, enter -0-	**50**	134,597		
51	Enter the total of lines 18 and 20 from your 2010 Form 8801. If zero or less, enter -0-	**51**	110,156		
52	Add lines 49 through 51			**52**	209,633
53	**Long-term unused minimum tax credit.** Subtract line 52 from line 48 (If zero or less, enter -0- here and on line 26. **Do not** complete the rest of Part IV)			**53**	297,415
54	Multiply line 53 by 50% (.50)			**54**	
55	Enter the amount from your 2009 Form 8801, line 59.			**55**	141,062
56	Enter the **larger** of line 54 or line 55			**56**	
57	Enter the **smaller** of line 53 or line 56. Enter the result here and on line 26			**57**	

Part IV Tentative Refundable Credit

48	Enter the amount from line 21			**48**	
49	Enter the total of lines 18 and 20 from your 2008 Form 8801. If zero or less, enter -0-	**49**	537,462		
50	Enter the total of lines 18 and 20 from your 2009 Form 8801. If zero or less, enter -0-	**50**	389,420		
51	Enter the total of lines 18 and 20 from your 2010 Form 8801. If zero or less, enter -0-	**51**	255,436		
52	Add lines 49 through 51			**52**	1,181,663
53	**Long-term unused minimum tax credit.** Subtract line 52 from line 48 (If zero or less, enter -0- here and on line 26. **Do not** complete the rest of Part IV)			**53**	1,385,294
54	Multiply line 53 by 50% (.50)			**54**	
55	Enter the amount from your 2009 Form 8801, line 59.			**55**	807,295
56	Enter the **larger** of line 54 or line 55			**56**	
57	Enter the **smaller** of line 53 or line 56. Enter the result here and on line 26			**57**	

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8812**

Department of the Treasury
Internal Revenue Service (99)

Additional Child Tax Credit

1040
1040A
1040NR
8812

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

OMB No. 1545-0074

2010

Attachment
Sequence No. **47**

Name(s) shown on return

Total Forms Filed = 21,050,952

Your social security number

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 48). If you used Pub. 972, enter the amount from line 8 of the worksheet on page 4 of the publication.		1	21,050,760
2	Enter the amount from Form 1040, line 51, Form 1040A, line 33, or Form 1040NR, line 48		2	8,093,762
3	Subtract line 2 from line 1. If zero, **stop**; you cannot take this credit		3	21,018,886
4a	Earned income (see instructions on back)	4a 20,993,492		
b	Nontaxable combat pay (see instructions on back) 4b 190,276			
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 20,953,763		
6	Multiply the amount on line 5 by 15% (.15) and enter the result		6	20,953,763

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 1,941,617		
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, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 59.	8 505,921		
9	Add lines 7 and 8	9 2,212,082		
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 64.	10 1,394,542		
11	Subtract line 10 from line 9. If zero or less, enter -0-		11	873,185
12	Enter the **larger** of line 6 or line 11		12	2,292,260

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	20,979,862

1040
1040A
1040NR

Enter this amount on Form 1040, line 65, Form 1040A, line 42, or Form 1040NR, line 62.

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

2010

Attachment
Sequence No. **47**

Name(s) shown on return

Total Forms Filed = 21,050,952

Your social security number

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 48).

If you used Pub. 972, enter the amount from line 8 of the worksheet on page 4 of the publication. . . . **1** 39,988,510

2 Enter the amount from Form 1040, line 51, Form 1040A, line 33, or Form 1040NR, line 48 . . . . **2** 6,192,334

3 Subtract line 2 from line 1. If zero, **stop**; you cannot take this credit **3** 33,796,176

4a Earned income (see instructions on back) **4a** 479,777,011

b Nontaxable combat pay (see instructions on back) **4b** 3,379,620

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** 414,718,208

6 Multiply the amount on line 5 by 15% (.15) and enter the result **6** 62,208,259

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** 2,463,834

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, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 59. . . . **8** 445,568

9 Add lines 7 and 8 . . . . **9** 2,909,402

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 64. . . . **10** 6,407,513

11 Subtract line 10 from line 9. If zero or less, enter -0- **11** 1,335,005

12 Enter the **larger** of line 6 or line 11 . . . . **12** 4,743,842

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** 27,754,261

Enter this amount on Form 1040, line 65, Form 1040A, line 42, or Form 1040NR, line 62.

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 10644E Form **8812** (2010)

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

2010

Attachment
Sequence No. **40**

Name(s) shown on your return

Total Forms Filed = 168,715

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 3.

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

B Child's social security number
1st Child's SSN = 110,746

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	36,746
b	Enter your child's **tax-exempt** interest. **Do not** include this amount on line 1a	1b	3,424		
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	90,829
b	Enter your child's qualified dividends included on line 2a. See the instructions	2b	30,083		
3	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions			3	12,700
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	110,790
5	Base amount			5	*1,900 00*
6	Subtract line 5 from line 4			6	25,374
	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	10,702		
10	Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return	10	7,949		
11	Add lines 9 and 10			11	14,814
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	23,209

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	105,851
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	105,850

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 42. Be sure to check box **a** on Form 1040, line 44, or Form 1040NR, line 42.

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 10750J Form **8814** (2010)

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

2010

Attachment Sequence No. **40**

Name(s) shown on your return	**Your social security number**
Total Forms Filed = 168,715	

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 3.

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	61,821	
b	Enter your child's **tax-exempt** interest. **Do not** include this amount on line 1a	1b	3,387			
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	186,031	
b	Enter your child's qualified dividends included on line 2a. See the instructions	2b	40,641			
3	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions			3	21,654	
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	269,506	
5	Base amount			5	1,900	00
6	Subtract line 5 from line 4			6	42,957	
	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	9,294			
10	Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return	10	9,856			
11	Add lines 9 and 10			11	19,151	
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	23,884	

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	73,985	
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	7,395	

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 42. Be sure to check box **a** on Form 1040, line 44, or Form 1040NR, line 42.

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 10750J Form **8814** (2010)

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

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

2010

Attachment
Sequence No. **109**

Name(s) shown on tax return

Total Forms Filed = 158,299

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).

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

2010

Attachment
Sequence No. **109**

Name(s) shown on tax return

Identifying number

Total Forms Filed = 158,299

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	942		
13	Adjusted basis of other property given up	13	660		
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	452
	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	11,166
16	FMV of like-kind property you received			16	130,811
17	Add lines 15 and 16			17	134,917
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	152,386
19	**Realized gain or (loss).** Subtract line 18 from line 17			19	151,127
20	Enter the smaller of line 15 or line 19, but not less than zero			20	9,212
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)			21	3,263
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	6,494
23	**Recognized gain.** Add lines 21 and 22			23	9,272
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions			24	146,526
25	**Basis of like-kind property received.** Subtract line 15 from the sum of lines 18 and 23			25	152,371

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	93,063		
13	Adjusted basis of other property given up	13	31,465		
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	61,598
	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	917,837
16	FMV of like-kind property you received			16	12,383,290
17	Add lines 15 and 16			17	13,301,126
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	9,830,399
19	**Realized gain or (loss).** Subtract line 18 from line 17			19	3,470,728
20	Enter the smaller of line 15 or line 19, but not less than zero			20	743,837
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)			21	39,316
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	708,336
23	**Recognized gain.** Add lines 21 and 22			23	747,652
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions			24	2,723,076
25	**Basis of like-kind property received.** Subtract line 15 from the sum of lines 18 and 23			25	9,660,214

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	

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

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
2010
Attachment
Sequence No. **176**

Name(s) of proprietor(s)	**Your social security number**
Total Forms Filed = 4,013,720	

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	3,724,578
2	Total area of home			2	3,727,904
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	3,788,989
	See instructions for columns (a) and (b) before completing lines 9–21.		**(a)** Direct expenses		**(b)** Indirect expenses		
9	Casualty losses (see instructions)	9	5,274		20,164		
10	Deductible mortgage interest (see instructions)	10	81,063		2,245,434		
11	Real estate taxes (see instructions)	11	92,168		2,494,434		
12	Add lines 9, 10, and 11	12	110,487		2,640,869		
13	Multiply line 12, column (b) by line 7			13	2,635,658		
14	Add line 12, column (a) and line 13					14	2,698,228
15	Subtract line 14 from line 8. If zero or less, enter -0-					15	2,532,979
16	Excess mortgage interest (see instructions)	16	4,988		20,750		
17	Insurance	17	110,389		2,423,676		
18	Rent	18	77,893		656,164		
19	Repairs and maintenance	19	168,126		1,276,766		
20	Utilities	20	219,794		3,061,162		
21	Other expenses (see instructions)	21	130,624		927,522		
22	Add lines 16 through 21	22	412,771		3,279,905		
23	Multiply line 22, column (b) by line 7			23	3,269,226		
24	Carryover of operating expenses from 2009 Form 8829, line 42			24	870,007		
25	Add line 22 column (a), line 23, and line 24					25	3,585,652
26	Allowable operating expenses. Enter the **smaller** of line 15 or line 25					26	2,388,173
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15					27	2,333,382
28	Excess casualty losses (see instructions)			28	6,199		
29	Depreciation of your home from line 41 below			29	1,769,495		
30	Carryover of excess casualty losses and depreciation from 2009 Form 8829, line 43			30	516,615		
31	Add lines 28 through 30					31	1,805,239
32	Allowable excess casualty losses and depreciation. Enter the **smaller** of line 27 or line 31					32	1,079,758
33	Add lines 14, 26, and 32					33	3,349,325
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to **Form 4684** (see instructions)					34	29,065
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	3,345,745

Part III Depreciation of Your Home

36	Enter the **smaller** of your home's adjusted basis or its fair market value (see instructions)	36	1,762,681
37	Value of land included on line 36	37	1,077,099
38	Basis of building. Subtract line 37 from line 36	38	1,754,903
39	Business basis of building. Multiply line 38 by line 7	39	1,748,025
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	1,769,495

Part IV Carryover of Unallowed Expenses to 2011

42	Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	1,427,405
43	Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	785,067

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 13232M Form **8829** (2010)

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

2010

Attachment Sequence No. **176**

Name(s) of proprietor(s)

Total Forms Filed = 4,013,720

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	1,336,263
2	Total area of home			2	7,897,501
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	65,522,768
	See instructions for columns (a) and (b) before completing lines 9–21.		**(a)** Direct expenses		**(b)** Indirect expenses		
9	Casualty losses (see instructions)	9	9,719		63,994		
10	Deductible mortgage interest (see instructions)	10	389,608		23,713,973		
11	Real estate taxes (see instructions)	11	130,850		9,013,091		
12	Add lines 9, 10, and 11	12	530,178		32,791,058		
13	Multiply line 12, column (b) by line 7			13	4,824,546		
14	Add line 12, column (a) and line 13					14	5,354,724
15	Subtract line 14 from line 8. If zero or less, enter -0-					15	72,793,318
16	Excess mortgage interest (see instructions)	16	10,230		207,768		
17	Insurance	17	63,241		2,714,265		
18	Rent	18	430,098		7,608,368		
19	Repairs and maintenance	19	154,391		3,565,633		
20	Utilities	20	312,366		10,685,092		
21	Other expenses (see instructions)	21	135,613		1,766,354		
22	Add lines 16 through 21	22	1,105,941		26,547,479		
23	Multiply line 22, column (b) by line 7			23	4,603,001		
24	Carryover of operating expenses from 2009 Form 8829, line 42			24	2,817,504		
25	Add line 22 column (a), line 23, and line 24					25	8,526,445
26	Allowable operating expenses. Enter the **smaller** of line 15 or line 25					26	3,974,354
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15					27	68,818,964
28	Excess casualty losses (see instructions)			28	19,662		
29	Depreciation of your home from line 41 below			29	1,388,614		
30	Carryover of excess casualty losses and depreciation from 2009 Form 8829, line 43			30	1,388,691		
31	Add lines 28 through 30					31	2,796,966
32	Allowable excess casualty losses and depreciation. Enter the **smaller** of line 27 or line 31					32	945,844
33	Add lines 14, 26, and 32					33	10,274,922
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to **Form 4684** (see instructions)					34	33,839
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	10,241,083

Part III Depreciation of Your Home

36	Enter the **smaller** of your home's adjusted basis or its fair market value (see instructions)	36	433,077,103
37	Value of land included on line 36	37	74,697,208
38	Basis of building. Subtract line 37 from line 36	38	358,379,895
39	Business basis of building. Multiply line 38 by line 7	39	50,396,283
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	1,388,614

Part IV Carryover of Unallowed Expenses to 2011

42	Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	4,552,091
43	Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	1,851,122

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 13232M Form **8829** (2010)

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

Form **8834**

Department of the Treasury
Internal Revenue Service

NUMBER OF RETURNS FILED FOR SELECTED LINES

Qualified Plug-in Electric and Electric Vehicle Credit

▶ **Attach to your tax return.**

OMB No. 1545-1374

2010

Attachment Sequence No. **111**

Name(s) shown on return

Identifying number

Total Forms Filed = 3,191

Note.

- Use this form to claim the credit for certain two- or three-wheeled vehicles or low-speed four-wheeled plug-in electric vehicles.
- Claim the credit for certain other plug-in electric vehicles on Form 8936.
- Claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions on Form 8910.

Part I Qualified Plug-in Electric Vehicle Credit

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**			
10 Enter the **smaller** of line 8 or line 9	**10**			

11 Add columns (a) through (c) on line 10	**11**	*
12 Qualified plug-in electric vehicle credit from partnerships and S corporations	**12**	21
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**	45

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**	3,135
19 Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	**19**	
20 Personal credits from Form 1040 or 1040NR (see instructions)	**20**	2,706
21 Subtract line 20 from line 19. If zero or less, **stop.** You cannot claim the personal use part of the credit	**21**	3,189
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 50). Check box **c** on that line and enter "8834" in the space next to that box. If line 21 is smaller than line 18, see instructions	**22**	3,135

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

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

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

2010

Attachment
Sequence No. **111**

Name(s) shown on return

Total Forms Filed = 3,191

Identifying number

Note.

- Use this form to claim the credit for certain two- or three-wheeled vehicles or low-speed four-wheeled plug-in electric vehicles.
- Claim the credit for certain other plug-in electric vehicles on Form 8936.
- Claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions on Form 8910.

Part I Qualified Plug-in Electric Vehicle Credit

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**			
10 Enter the **smaller** of line 8 or line 9	**10**			

11 Add columns (a) through (c) on line 10	**11**	*
12 Qualified plug-in electric vehicle credit from partnerships and S corporations	**12**	585
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**	648

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**	2,998
19 Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	**19**	
20 Personal credits from Form 1040 or 1040NR (see instructions)	**20**	15,958
21 Subtract line 20 from line 19. If zero or less, **stop.** You cannot claim the personal use part of the credit	**21**	227,076
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 50). Check box **c** on that line and enter "8834" in the space next to that box. If line 21 is smaller than line 18, see instructions	**22**	2,945

For Paperwork Reduction Act Notice, see instructions. Cat. No. 14953G Form **8834** (2010)

*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 2010 (see instructions)			23	*
24	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42. • 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	Personal credits from Form 1040 or 1040NR (see instructions)	25b	3,146		
c	American Samoa economic development credit (Form 5735)	25c	0		
d	Add lines 25a through 25c			25d	3,177
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	2,178
27	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 33. • Corporations. Enter the amount from Form 4626, line 12. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54.			27	1,837
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	2,173
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 50; Form 1120, Schedule J, line 5b; 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.

Purpose of Form

Use Form 8834 to claim the qualified plug-in electric vehicle credit and any qualified electric vehicle passive activity credits allowed 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.

If, however, the IRS publishes an announcement that the certification for any specific make, model, and model year vehicle has been withdrawn, you cannot rely on the certification for such a vehicle purchased after the date of publication of the withdrawal announcement.

If you purchased a vehicle and its certification was withdrawn on or after the date of purchase, you can rely on such certification even if you had not placed the vehicle in service or claimed the credit by the date the withdrawal announcement was published by the IRS. The IRS will not attempt to collect any understatement of tax liability attributable to reliance on the certification as long as you purchased the vehicle on or before the date the IRS published the withdrawal announcement.

*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 2010 (see instructions)			**23**	*
24	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42. • 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	Personal credits from Form 1040 or 1040NR (see instructions)	**25b**	4,441		
c	American Samoa economic development credit (Form 5735)	**25c**	0		
d	Add lines 25a through 25c			**25d**	19,501
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**	217,910
27	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 33. • Corporations. Enter the amount from Form 4626, line 12. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54.			**27**	185,414
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**	32,502
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 50; Form 1120, Schedule J, line 5b; 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.

Purpose of Form

Use Form 8834 to claim the qualified plug-in electric vehicle credit and any qualified electric vehicle passive activity credits allowed 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.

If, however, the IRS publishes an announcement that the certification for any specific make, model, and model year vehicle has been withdrawn, you cannot rely on the certification for such a vehicle purchased after the date of publication of the withdrawal announcement.

If you purchased a vehicle and its certification was withdrawn on or after the date of purchase, you can rely on such certification even if you had not placed the vehicle in service or claimed the credit by the date the withdrawal announcement was published by the IRS. The IRS will not attempt to collect any understatement of tax liability attributable to reliance on the certification as long as you purchased the vehicle on or before the date the IRS published the withdrawal announcement.

*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

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

OMB No. 1545-1362
2010
Attachment
Sequence No. 95

Name(s) shown on return

Identifying number

Total Forms Filed = 1,424

Part I Electricity Produced at Qualified Facilities Placed in Service Prior to October 23, 2004

1	Kilowatt-hours produced and sold (see instructions) × 0.022	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	*
8	Subtract line 7 from line 3	8	*
9	Part I renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts	9	134
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	158
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

			(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate	(c) Column (a) × Column (b)		
13	Electricity produced at qualified facilities using:						
a	Wind	13a		0.022	*		
b	Closed-loop biomass	13b		0.022	0		
c	Geothermal	13c		0.022	0		
d	Solar	13d		0.022	*		
e	Add column (c) of lines 13a through 13d and enter here					13e	*

			(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate	(c) Column (a) × Column (b)		
14	Electricity produced at qualified facilities using:						
a	Open-loop biomass	14a		0.011	*		
b	Small irrigation power	14b		0.011	0		
c	Landfill gas	14c		0.011	0		
d	Trash	14d		0.011	0		
e	Hydropower	14e		0.011	0		
f	Marine and hydrokinetic renewables	14f		0.011	*		
g	Add column (c) of lines 14a through 14f and enter here					14g	*

15	Add lines 13e and 14g	15	*
16	Phaseout adjustment (see instructions) $ ×	16	0
17	Subtract line 16 from line 15	17	*
	Refined coal produced at a qualified refined coal production facility		
18	Tons produced and sold (see instructions) × $6.27	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) × $2.87	21	0
	Indian coal produced at a qualified Indian coal production facility		
22	Tons produced and sold (see instructions) × $2.20	22	*
23	Credit before reduction. Add lines 17, 20, 21, and 22	23	32

*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

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

OMB No. 1545-1362

2010

Attachment
Sequence No. 95

Name(s) shown on return

Identifying number

Total Forms Filed = 1,424

Part I Electricity Produced at Qualified Facilities Placed in Service Prior to October 23, 2004

1	Kilowatt-hours produced and sold (see instructions) . . . × 0.022	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	*
8	Subtract line 7 from line 3	8	*
9	Part I renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts	9	2,498
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	6,630
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

			(a) Kilowatt-hours produced and sold (see instructions)	**(b)** Rate	**(c)** Column (a) × Column (b)		
13	Electricity produced at qualified facilities using:						
a	Wind	13a		0.022	*		
b	Closed-loop biomass	13b		0.022	0		
c	Geothermal	13c		0.022	0		
d	Solar	13d		0.022	*		
e	Add column (c) of lines 13a through 13d and enter here					13e	*

			(a) Kilowatt-hours produced and sold (see instructions)	**(b)** Rate	**(c)** Column (a) × Column (b)		
14	Electricity produced at qualified facilities using:						
a	Open-loop biomass	14a		0.011	*		
b	Small irrigation power	14b		0.011	0		
c	Landfill gas	14c		0.011	0		
d	Trash	14d		0.011	0		
e	Hydropower	14e		0.011	0		
f	Marine and hydrokinetic renewables	14f		0.011	*		
g	Add column (c) of lines 14a through 14f and enter here					14g	*

15	Add lines 13e and 14g	15	*
16	Phaseout adjustment (see instructions) . . . . $ ×	16	0
17	Subtract line 16 from line 15	17	*
	Refined coal produced at a qualified refined coal production facility		
18	Tons produced and sold (see instructions) . . . . . . × $6.27	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) × $2.87	21	0
	Indian coal produced at a qualified Indian coal production facility		
22	Tons produced and sold (see instructions) . . . . . . × $2.20	22	*
23	Credit before reduction. Add lines 17, 20, 21, and 22	23	2,522

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 14954R Form **8835** (2010)

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

	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 ½ or line 26	**27**	0
28	Subtract line 27 from line 23	**28**	32
29	Part II renewable electricity, refined coal, and Indian coal production credit from partnerships, S corporations, cooperatives, estates, and trusts	**29**	1,102
30	Add lines 28 and 29. Partnerships and S corporations, report this amount on Schedule K; all others continue to line 31	**30**	1,133
31	Renewable electricity, refined coal, and Indian coal production credit included on line 30 from passive activities (see instructions)	**31**	572
32	Subtract line 31 from line 30	**32**	572
33	Renewable electricity, refined coal, and Indian coal production credit allowed for 2010 from a passive activity (see instructions)	**33**	420
34	Carryforward of renewable electricity, refined coal, and Indian coal production credit to 2010 .	**34**	253
35	Carryback of renewable electricity, refined coal, and Indian coal production credit from 2011 (see instructions)	**35**	
36	Add lines 32 through 35. Cooperatives, estates, and trusts, go to line 37; All others: For electricity, refined coal, or Indian 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 all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f	**36**	1,212
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, refined coal, or Indian 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 all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f	**38**	

	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**	2,522	
29	Part II renewable electricity, refined coal, and Indian coal production credit from partnerships, S corporations, cooperatives, estates, and trusts	**29**	18,597	
30	Add lines 28 and 29. Partnerships and S corporations, report this amount on Schedule K; all others continue to line 31	**30**	21,119	
31	Renewable electricity, refined coal, and Indian coal production credit included on line 30 from passive activities (see instructions)	**31**	5,910	
32	Subtract line 31 from line 30	**32**	15,209	
33	Renewable electricity, refined coal, and Indian coal production credit allowed for 2010 from a passive activity (see instructions)	**33**	5,638	
34	Carryforward of renewable electricity, refined coal, and Indian coal production credit to 2010 .	**34**	12,451	
35	Carryback of renewable electricity, refined coal, and Indian coal production credit from 2011 (see instructions)	**35**		
36	Add lines 32 through 35. Cooperatives, estates, and trusts, go to line 37; All others: For electricity, refined coal, or Indian 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 all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f	**36**	33,298	
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, refined coal, or Indian 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 all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f	**38**		

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

2010

Attachment
Sequence No. **38**

Name(s) shown on return

Your social security number

Total Forms Filed = 97,666

Part I **Information About Your Eligible Child or Children—**You **must** complete this part. See instructions for details, including what to do if you need more space.

1	(a) Child's name First	(a) Child's name Last	(b) Child's year of birth	Check if child was— (c) born **before 1993** and disabled	(d) a child with special needs	(e) a foreign child	(f) Child's identifying number	(g) Check if adoption became final in 2010 or earlier
Child 1			94,458	0	36,533	18,586	95,416	80,016
Child 2			30,232	0	17,245	6,940	30,224	25,728
Child 3			7,405	0	*	*	6,398	6,631

Caution. If the child was a foreign child, see **Special rules** in the instructions for line 1, column (e) 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**	**Child 3**
2	Maximum adoption credit per child	2			
3	Did you file Form 8839 for a prior year for the same child? ☐ **No.** Enter -0-. ☐ **Yes.** See instructions for the amount to enter.	3			
4	Subtract line 3 from line 2	4			
5	**Qualified adoption expenses** (see instructions)	5	52,928	13,363	3,485
	Caution. Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2010.				
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	46,620
8	Enter modified adjusted gross income (see instructions)	8		
9	Is line 8 more than $182,520? ☐ **No.** Skip lines 9 and 10, and enter -0- on line 11. ☐ **Yes.** Subtract $182,520 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	46,055
13	Credit carryforward from prior years (line 23 of your **Credit Carryforward Worksheet** on page 5 of the **2009** Form 8839 instructions)		13	58,329
14	Add lines 12 and 13. **This your Adoption Credit.** Include this amount on Form 1040, line 71, or Form 1040NR, line 66. Check box **b** on that line		14	97,084

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 22843L Form **8839** (2010)

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

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
2010
Attachment Sequence No. **38**

Name(s) shown on return | **Your social security number**

Total Forms Filed = 97,666

Part I **Information About Your Eligible Child or Children—**You **must** complete this part. See instructions for details, including what to do if you need more space.

1	(a) Child's name First	(a) Child's name Last	(b) Child's year of birth	Check if child was— (c) born **before 1993** and disabled	(d) a child with special needs	(e) a foreign child	(f) Child's identifying number	(g) Check if adoption became final in 2010 or earlier
Child 1				☐	☐	☐		☐
Child 2				☐	☐	☐		☐
Child 3				☐	☐	☐		☐

Caution. If the child was a foreign child, see **Special rules** in the instructions for line 1, column (e) 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	Child 3
2	Maximum adoption credit per child	2			
3	Did you file Form 8839 for a prior year for the same child? ☐ **No.** Enter -0-. ☐ **Yes.** See instructions for the amount to enter.	3			
4	Subtract line 3 from line 2	4			
5	**Qualified adoption expenses** (see instructions)	5	588,257	154,215	32,961
	Caution. Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2010.				
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	570,627
8	Enter modified adjusted gross income (see instructions) . . . 8		
9	Is line 8 more than $182,520? ☐ **No.** Skip lines 9 and 10, and enter -0- on line 11. ☐ **Yes.** Subtract $182,520 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	548,183
13	Credit carryforward from prior years (line 23 of your **Credit Carryforward Worksheet** on page 5 of the **2009** Form 8839 instructions)	13	659,833
14	Add lines 12 and 13. **This your Adoption Credit.** Include this amount on Form 1040, line 71, or Form 1040NR, line 66. Check box **b** on that line	14	1,206,776

Part III Employer-Provided Adoption Benefits

			Child 1	Child 2	Child 3		
15	Maximum exclusion per child	15					
16	Did you receive employer-provided adoption benefits for a prior year for the same child? ☐ **No.** Enter -0-. ☐ **Yes.** See instructions for the amount to enter.	16					
17	Subtract line 16 from line 15	17					
18	Employer-provided adoption benefits you received in 2010. This amount should be shown in box 12 of your 2010 Form(s) W-2 with code **T**	18					
19	Add the amounts on line 18					19	2,974
20	Enter the **smaller** of line 17 or line 18. But if the child was a child with special needs and the adoption became final in 2010, enter the amount from line 17	20					

21	Add the amounts on line 20. If zero, skip lines 22 through 25, enter -0- on line 26, and go to line 27	21			
22	Enter modified adjusted gross income (from the worksheet in the instructions) 22				
23	Is line 22 more than $182,520? ☐ **No.** Skip lines 23 and 24, and enter -0- on line 25. ☐ **Yes.** Subtract $182,520 from line 22 23				
24	Divide line 23 by $40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000	24	× .		
25	Multiply line 21 by line 24	25			
26	**Excluded benefits.** Subtract line 25 from line 21			26	*
27	**Taxable benefits.** Is line 26 more than line 19? ☐ **No.** Subtract line 26 from line 19. 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 19 from line 26. 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 27. 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. . .			27	*

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 2009, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2009.
- The total adoption expenses you paid in 2010 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2010 or earlier.
- You adopted a child with special needs and the adoption became final in 2010.

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

Part III Employer-Provided Adoption Benefits

			Child 1	Child 2	Child 3		
15	Maximum exclusion per child	**15**					
16	Did you receive employer-provided adoption benefits for a prior year for the same child? ☐ **No.** Enter -0-. ☐ **Yes.** See instructions for the amount to enter.	**16**					
17	Subtract line 16 from line 15	**17**					
18	Employer-provided adoption benefits you received in 2010. This amount should be shown in box 12 of your 2010 Form(s) W-2 with code **T**	**18**					
19	Add the amounts on line 18					**19**	15,100
20	Enter the **smaller** of line 17 or line 18. But if the child was a child with special needs and the adoption became final in 2010, enter the amount from line 17	**20**					

21 Add the amounts on line 20. If zero, skip lines 22 through 25, enter -0- on line 26, and go to line 27 . . . . **21**

22 Enter modified adjusted gross income (from the worksheet in the instructions) **22**

23 Is line 22 more than $182,520?

☐ **No.** Skip lines 23 and 24, and enter -0- on line 25.

☐ **Yes.** Subtract $182,520 from line 22 . . . . **23**

24 Divide line 23 by $40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000 . . . . . **24** × .

25 Multiply line 21 by line 24 . . . . **25**

26 **Excluded benefits.** Subtract line 25 from line 21 . . . . **26** *

27 **Taxable benefits.** Is line 26 more than line 19?

☐ **No.** Subtract line 26 from line 19. 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 19 from line 26. 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 27. 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. . . **27** *

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 2009, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2009.
- The total adoption expenses you paid in 2010 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2010 or earlier.
- You adopted a child with special needs and the adoption became final in 2010.

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

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
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

2010

Attachment
Sequence No. **99**

Name(s) shown on return

Total Forms Filed = 30,362

Identifying number

1	Enter the total qualified wages paid or incurred during **calendar year** 2010 only (see instructions)		
a	Qualified empowerment zone wages . . . . $ ________ × 20% (.20)	1a	408
b	Skip line 1b (see instructions) . . . . $ ________ × 0% (.00)	1b	*
2	Enter the amount from line 1a. 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 2010 (see instructions) . . .	7	3,194
8	Carryforward of empowerment zone and renewal community employment credit to 2010	8	6,897
9	Carryback of empowerment zone employment credit from 2011 (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	30,338
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** (2010)

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

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

2010

Attachment
Sequence No. **99**

Name(s) shown on return

Identifying number

Total Forms Filed = 30,362

1	Enter the total qualified wages paid or incurred during **calendar year** 2010 only (see instructions)		
a	Qualified empowerment zone wages . . . . $ × 20% (.20)	1a	5,133
b	Skip line 1b (see instructions) . . . . $ × 0% (.00)	1b	*
2	Enter the amount from line 1a. 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 2010 (see instructions)	7	9,623
8	Carryforward of empowerment zone and renewal community employment credit to 2010	8	91,623
9	Carryback of empowerment zone employment credit from 2011 (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	174,066
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** (2010)

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

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
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

2010

Attachment Sequence No. **98**

Name(s) shown on return

Total Forms Filed = 91,759

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	5,119	
2	Tips not subject to the credit provisions (see instructions)	2	2,206	
3	Creditable tips. Subtract line 2 from line 1	3	5,119	
4	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded $106,800 or were exempt from social security taxes, see instructions and check here * ▶ ☐	4	5,111	
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5	83,464	
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 7	6	87,988	
7	Credit for employer social security and Medicare taxes paid on certain employee tips included on line 6 from passive activities (see instructions)	7	31,642	
8	Subtract line 7 from line 6	8	58,890	
9	Credit for employer social security and Medicare taxes paid on certain employee tips allowed for 2010 from passive activities (see instructions)	9	12,747	
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	14,891	
11	Carryback of the credit for employer social security and Medicare taxes paid on certain employee tips from 2011 (see instructions)	11		
12	Add lines 8 through 11. Report this amount on Form 3800, line 29f	12	73,681	

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 2010. 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 2010 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.

*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

2010

Attachment
Sequence No. **98**

Name(s) shown on return: Total Forms Filed = 91,759

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	413,409
2	Tips not subject to the credit provisions (see instructions)	2	50,436
3	Creditable tips. Subtract line 2 from line 1	3	362,973
4	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded $106,800 or were exempt from social security taxes, see instructions and check here ▶ ☐	4	27,683
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5	503,727
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 7	6	531,409
7	Credit for employer social security and Medicare taxes paid on certain employee tips included on line 6 from passive activities (see instructions)	7	77,859
8	Subtract line 7 from line 6	8	453,550
9	Credit for employer social security and Medicare taxes paid on certain employee tips allowed for 2010 from passive activities (see instructions)	9	38,103
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	204,384
11	Carryback of the credit for employer social security and Medicare taxes paid on certain employee tips from 2011 (see instructions)	11	
12	Add lines 8 through 11. Report this amount on Form 3800, line 29f	12	696,037

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 2010. 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 2010 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.

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8853**

Department of the Treasury
Internal Revenue Service (99)

Archer MSAs and Long-Term Care Insurance Contracts

▶ **Attach to Form 1040 or Form 1040NR.** ▶ **See separate instructions.**

OMB No. 1545-0074
2010
Attachment Sequence No. **39**

Name(s) shown on return

Total Forms Filed = 126,771

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 2010 . . . . **1**		
2	Archer MSA contributions you made for 2010, including those made from January 1, 2011, through April 18, 2011, that were for 2010. Do not include rollovers (see page 2 of the instructions)	2	11,288
3	Limitation from the worksheet on page 3 of the instructions	3	8,967
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	7,943
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 35. On the dotted line next to Form 1040, line 36, or Form 1040NR, line 35, enter "MSA" and the amount	5	6,276

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 2010 from all Archer MSAs (see page 4 of the instructions)	6a	22,118
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	20,879
7	Unreimbursed qualified medical expenses (see page 4 of the instructions)	7	17,211
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	4,667
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 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "MSA" and the amount	9b	*

Section B. Medicare Advantage MSA Distributions. If you are filing jointly and both you and your spouse received distributions in 2010 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 2010 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	0
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 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "Med MSA" and the amount	13b	0

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 24091H Form **8853** (2010)

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

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

2010

Attachment
Sequence No. **39**

Name(s) shown on return

Total Forms Filed = 126,771

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 2010 . . . . **1**		
2	Archer MSA contributions you made for 2010, including those made from January 1, 2011, through April 18, 2011, that were for 2010. Do not include rollovers (see page 2 of the instructions)	2	17,471
3	Limitation from the worksheet on page 3 of the instructions	3	21,849
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	459,978
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 35. On the dotted line next to Form 1040, line 36, or Form 1040NR, line 35, enter "MSA" and the amount	5	10,664

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 2010 from all Archer MSAs (see page 4 of the instructions)	6a	48,909
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	38,347
7	Unreimbursed qualified medical expenses (see page 4 of the instructions)	7	44,245
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	4,492
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 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "MSA" and the amount	9b	*

Section B. Medicare Advantage MSA Distributions. If you are filing jointly and both you and your spouse received distributions in 2010 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 2010 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	0
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 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "Med MSA" and the amount	13b	0

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 24091H Form **8853** (2010)

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

Form 8853 (2010) Attachment Sequence No. **39** Page **2**

Name of policyholder (as shown on Form 1040)

Social security number of policyholder ▶

Section C. Long-Term Care (LTC) Insurance Contracts. See **Filing Requirements for Section C** on page 6 of the instructions before completing this section.

If more than one Section C is attached, check here . . . . ▶ ☐

14a Name of insured ▶ ______ **b** Social security number of insured ▶ ______

15 In 2010, 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 = * ☐ **Yes** ☐ **No**

16 Was the insured a terminally ill individual? . . . . Yes = 12,321 ☐ **Yes** ☐ **No**

Note: *If "Yes" and the **only** payments you received in 2010 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**	66,369
	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**	46,056
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**	46,392
	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 $290 by the number of days in the LTC period	**21**	51,739		
22	Costs incurred for qualified LTC services provided for the insured during the LTC period (see page 7 of the instructions)	**22**	60,600		
23	Enter the **larger** of line 21 or line 22	**23**	72,938		
24	Reimbursements for qualified LTC services provided for the insured during the LTC period	**24**	30,978		
	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**	70,878
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**	2,552

*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 2010, 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 2010 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**	1,954,747
	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**	1,331,903
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**	1,333,067
	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 $290 by the number of days in the LTC period	**21**	4,470,735		
22	Costs incurred for qualified LTC services provided for the insured during the LTC period (see page 7 of the instructions)	**22**	2,286,635		
23	Enter the **larger** of line 21 or line 22	**23**	5,222,196		
24	Reimbursements for qualified LTC services provided for the insured during the LTC period	**24**	719,210		
	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**	4,673,717
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**	4,044

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

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8863**

Department of the Treasury
Internal Revenue Service (99)

Education Credits (American Opportunity 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

2010

Attachment Sequence No. **50**

Name(s) shown on return

Total Forms Filed = 14,709,820

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

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	12,101,596	12,101,596			12,101,596
	Student # 2	1,129,271	1,129,271			1,129,271
	Student # 3	74,759	74,759			74,759
	Student # 4	6,747	6,747			6,747

2	**Tentative American opportunity credit.** Add the amounts on line 1, column (f). If you are taking the lifetime learning credit for a different student, go to Part II; otherwise, go to Part III . . . . ▶	2	12,101,596

Part II Lifetime Learning Credit

Caution: *You* ***cannot*** *take the American opportunity credit and the lifetime learning credit for the* ***same student*** *in the same year.*

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)	
	Student # 1	Student # 2	2,776,843	88,332	2,776,843	*
	Student # 3	Student # 4	*	*	88,332	
					*	

4	Add the amounts on line 3, column (c), and enter the total	4	2,776,843
5	Enter the **smaller** of line 4 or $10,000	5	2,776,843
6	**Tentative lifetime learning credit.** Multiply line 5 by 20% (.20). If you have an entry on line 2, go to Part III; otherwise go to Part IV	6	2,776,843

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 25379M Form **8863** (2010)

*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 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

2010
Attachment
Sequence No. **50**

Name(s) shown on return

Total Forms Filed = 14,709,820

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

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		35,406,520			24,556,084
	Student # 2		3,414,312			2,348,042
	Student # 3		231,685			157,966
	Student # 4		18,956			12,661

2	**Tentative American opportunity credit.** Add the amounts on line 1, column (f). If you are taking the lifetime learning credit for a different student, go to Part II; otherwise, go to Part III . . . . ▶	2	27,077,227

Part II Lifetime Learning Credit

Caution: *You* ***cannot*** *take the American opportunity credit and the lifetime learning credit for the* ***same student*** *in the same year.*

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)	
	Student # 1	Student # 2		14,508,197	*
	Student # 3	Student # 4		210,840	
				*	

4	Add the amounts on line 3, column (c), and enter the total	4	14,722,419
5	Enter the **smaller** of line 4 or $10,000	5	11,144,907
6	**Tentative lifetime learning credit.** Multiply line 5 by 20% (.20). If you have an entry on line 2, go to Part III; otherwise go to Part IV	6	2,229,009

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 25379M Form **8863** (2010)

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

Part III Refundable American Opportunity Credit

7	Enter the amount from line 2			7	
8	Enter: $180,000 if married filing jointly; $90,000 if single, head of household, or qualifying widow(er)	8	12,101,596		
9	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22	9	11,996,555		
10	Subtract line 9 from line 8. If zero or less, **stop**; you cannot take any education credit	10	12,095,798		
11	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	11	12,095,798		
12	If line 10 is: • Equal to or more than line 11, enter 1.000 on line 12 • Less than line 11, divide line 10 by line 11. Enter the result as a decimal (rounded to at least three places)			12	12,095,798
13	Multiply line 7 by line 12. **Caution:** If you were under age 24 at the end of the year **and** meet the conditions on page 4 of the instructions, you **cannot** take the refundable American opportunity credit. Skip line 14, enter the amount from line 13 on line 15, and check this box ▶ ☐	116.698		13	12,095,798
14	**Refundable American opportunity credit.** Multiply line 13 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 43. Then go to line 15 below			14	11,979,099

Part IV Nonrefundable Education Credits

15	Subtract line 14 from line 13			15	12,095,798
16	Enter the amount from line 6, if any. If you have no entry on line 6, skip lines 17 through 22, and enter the amount from line 15 on line 6 of the Credit Limit Worksheet (see instructions)			16	2,797,260
17	Enter: $120,000 if married filing jointly; $60,000 if single, head of household, or qualifying widow(er)	17	2,797,260		
18	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22	18	2,797,260		
19	Subtract line 18 from line 17. If zero or less, skip lines 20 and 21, and enter zero on line 22	19	2,776,567		
20	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	20	2,776,567		
21	If line 19 is: • Equal to or more than line 20, enter 1.000 on line 21 and go to line 22 • Less than line 20, divide line 19 by line 20. Enter the result as a decimal (rounded to at least three places)			21	2,776,567
22	Multiply line 16 by line 21. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶			22	2,776,567
23	**Nonrefundable education credits.** Enter the amount from line 11 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31			23	11,867,055

*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.

Part III Refundable American Opportunity Credit

7	Enter the amount from line 2			**7**	
8	Enter: $180,000 if married filing jointly; $90,000 if single, head of household, or qualifying widow(er)	**8**	1,552,908,522		
9	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22	**9**	566,711,745		
10	Subtract line 9 from line 8. If zero or less, **stop**; you cannot take any education credit	**10**	987,376,314		
11	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	**11**	172,442,557		
12	If line 10 is: • Equal to or more than line 11, enter 1.000 on line 12 • Less than line 11, divide line 10 by line 11. Enter the result as a decimal (rounded to at least three places)			**12**	11,983,929
13	Multiply line 7 by line 12. **Caution:** If you were under age 24 at the end of the year **and** meet the conditions on page 4 of the instructions, you **cannot** take the refundable American opportunity credit. Skip line 14, enter the amount from line 13 on line 15, and check this box ▶ ☐			**13**	26,762,137
14	**Refundable American opportunity credit.** Multiply line 13 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 43. Then go to line 15 below			**14**	10,620,383

Part IV Nonrefundable Education Credits

15	Subtract line 14 from line 13			**15**	16,141,754
16	Enter the amount from line 6, if any. If you have no entry on line 6, skip lines 17 through 22, and enter the amount from line 15 on line 6 of the Credit Limit Worksheet (see instructions)			**16**	2,252,989
17	Enter: $120,000 if married filing jointly; $60,000 if single, head of household, or qualifying widow(er)	**17**	248,353,779		
18	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22	**18**	136,871,421		
19	Subtract line 18 from line 17. If zero or less, skip lines 20 and 21, and enter zero on line 22	**19**	112,733,002		
20	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	**20**	41,065,053		
21	If line 19 is: • Equal to or more than line 20, enter 1.000 on line 21 and go to line 22 • Less than line 20, divide line 19 by line 20. Enter the result as a decimal (rounded to at least three places)			**21**	27,174,541
22	Multiply line 16 by line 21. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶			**22**	2,177,644
23	**Nonrefundable education credits.** Enter the amount from line 11 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31			**23**	12,272,073

*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.

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8864**

Department of the Treasury
Internal Revenue Service

Biodiesel and Renewable Diesel Fuels Credit

► **Attach to your tax return.**

OMB No. 1545-1924

2010

Attachment
Sequence No. **141**

Name(s) shown on return

Total Forms Filed = 6,449

Identifying number

Caution. You cannot claim any amounts on Form 8864 that you claimed (or will claim) on Form 720 (Schedule C), 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			*
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	7			*

8	Add lines 1 through 7. Include this amount in your income for 2010 (see instructions)	8	824
9	Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	9	5,626
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	6,449
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 was extended to cover fuel sold or used in 2010 and 2011.

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

2010

Attachment
Sequence No. **141**

Name(s) shown on return

Total Forms Filed = 6,449

Identifying number

Caution. You cannot claim any amounts on Form 8864 that you claimed (or will claim) on Form 720 (Schedule C), 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			*
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	7			*
8	Add lines 1 through 7. Include this amount in your income for 2010 (see instructions)			8	1,251
9	Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)			9	3,207
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	4,458
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 was extended to cover fuel sold or used in 2010 and 2011.

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

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

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
2010
Attachment Sequence No. **54**

Name(s) shown on return: Total Forms Filed = 6,544,345

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 37 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, 1993, **(b)** is claimed as a dependent on someone else's 2010 tax return, or **(c)** was a **student** (see instructions).

			(a) You		**(b) Your spouse**
1	Traditional and Roth IRA contributions for 2010. **Do not** include rollover contributions	1	584,800		220,074
2	Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2010 (see instructions)	2	4,998,564		997,747
3	Add lines 1 and 2	3	5,386,223		1,158,081
4	Certain distributions received **after** 2007 and **before** the due date (including extensions) of your 2010 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception	4	239,188		119,547
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	5,374,013		1,152,619
6	In each column, enter the **smaller** of line 5 or $2,000	6	5,374,013		1,152,619
7	Add the amounts on line 6. If zero, **stop**; you cannot take this credit			7	6,173,845
8	Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 37	8	6,173,845		
9	Enter the applicable decimal amount shown below:			9	6,156,279 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—		
---	$16,750	.5	.5	.5
$16,750	$18,000	.5	.5	.2
$18,000	$25,125	.5	.5	.1
$25,125	$27,000	.5	.2	.1
$27,000	$27,750	.5	.1	.1
$27,750	$33,500	.5	.1	.0
$33,500	$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	6,156,279
11	Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 44	11	6,165,157		
12	**1040 filers:** Enter the total of your credits from lines 47 through 49, and Schedule R, line 22. **1040A filers:** Enter the total of your credits from lines 29 through 31. **1040NR filers:** Enter the total of your credits from lines 45 and 46.	12	1,016,018		
13	Subtract line 12 from line 11. If zero, **stop**; you cannot take this credit			13	6,147,571
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 47			14	6,130,006

*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 your tax return instructions. Cat. No. 33394D Form **8880** (2010)

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
2010
Attachment Sequence No. **54**

Name(s) shown on return: Total Forms Filed = 6,544,345

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 37 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, 1993, **(b)** is claimed as a dependent on someone else's 2010 tax return, or **(c)** was a **student** (see instructions).

			(a) You	**(b) Your spouse**
1	Traditional and Roth IRA contributions for 2010. **Do not** include rollover contributions	1	1,743,451	726,134
2	Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2010 (see instructions)	2	7,251,879	1,880,124
3	Add lines 1 and 2	3	8,995,330	2,606,258
4	Certain distributions received **after** 2007 and **before** the due date (including extensions) of your 2010 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception	4	289,611	180,204
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	8,794,876	2,476,536
6	In each column, enter the **smaller** of line 5 or $2,000	6	5,882,533	1,381,310
7	Add the amounts on line 6. If zero, **stop**; you cannot take this credit	7		7,263,842
8	Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 37	8	200,340,784	
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—		
---	$16,750	.5	.5	.5
$16,750	$18,000	.5	.5	.2
$18,000	$25,125	.5	.5	.1
$25,125	$27,000	.5	.2	.1
$27,000	$27,750	.5	.1	.1
$27,750	$33,500	.5	.1	.0
$33,500	$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		1,264,397
11	Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 44	11	10,169,501	
12	**1040 filers:** Enter the total of your credits from lines 47 through 49, and Schedule R, line 22. **1040A filers:** Enter the total of your credits from lines 29 through 31. **1040NR filers:** Enter the total of your credits from lines 45 and 46.	12	683,252	
13	Subtract line 12 from line 11. If zero, **stop**; you cannot take this credit	13		9,486,249
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 47	14		1,029,595

*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.

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

Form **8885**

Department of the Treasury
Internal Revenue Service

NUMBER OF RETURNS FILED FOR SELECTED LINES

Health Coverage Tax Credit

► **Attach to Form 1040, Form 1040NR, Form 1040-SS, or Form 1040-PR.**

OMB No. 1545-0074

2010

Attachment
Sequence No. **134**

Name of recipient (if both spouses are recipients, complete a separate form for each spouse)

Total Forms Filed = 16,174

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 2010 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 2010 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 payee; or you were a qualified family member of an individual who fell under one of the categories listed above when he or she passed away or with whom you finalized a divorce.
- You were covered by a qualified health insurance plan for which you paid the entire premiums, or your portion of the premiums, directly to your health plan or to "U.S. Treasury–HCTC."
- You were **not** enrolled in Medicare Part A or Medicare Part B, or you were enrolled in Medicare but your family member(s) qualified for the HCTC.
- 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

2	Enter the total amount paid directly to your health plan for qualified health insurance coverage for the months checked on line 1 (see instructions on page 3). **Do not** include on line 2 any qualified health insurance premiums paid to "U.S. Treasury–HCTC" or any insurance premiums on coverage that was actually paid for with a National Emergency Grant. Also, **do not** include any advance (monthly) payments or reimbursement credits you received, as shown on Form 1099-H, box 1	2	16,174
	CAUTION *You **must** attach the required documents listed on page 4 for any amounts included on line 2. If you do not attach the required documents, your credit will be disallowed.*		
3	Enter the total amount of any Archer MSA or health savings accounts distributions used to pay for qualified health insurance coverage for the months checked on line 1	3	0
4	Subtract line 3 from line 2. If zero or less, **stop**; you cannot take the credit	4	16,174
5	**Health Coverage Tax Credit.** If you received an advance payment for any month not checked on line 1, see the instructions for line 5 on page 4. Otherwise, multiply the amount on line 4 by 80% (.80). Enter the result here and on Form 1040, line 71 (check box **d**); Form 1040NR, line 66 (check box **d**); Form 1040-SS, line 9; or Form 1040-PR, line 9	5	16,174

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 34641D Form **8885** (2010)

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

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

2010

Attachment
Sequence No. **134**

Name of recipient (if both spouses are recipients, complete a separate form for each spouse)

Total Forms Filed = 16,174

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 2010 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 2010 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 payee; or you were a qualified family member of an individual who fell under one of the categories listed above when he or she passed away or with whom you finalized a divorce.
- You were covered by a qualified health insurance plan for which you paid the entire premiums, or your portion of the premiums, directly to your health plan or to "U.S. Treasury–HCTC."
- You were **not** enrolled in Medicare Part A or Medicare Part B, or you were enrolled in Medicare but your family member(s) qualified for the HCTC.
- 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

2	Enter the total amount paid directly to your health plan for qualified health insurance coverage for the months checked on line 1 (see instructions on page 3). **Do not** include on line 2 any qualified health insurance premiums paid to "U.S. Treasury–HCTC" or any insurance premiums on coverage that was actually paid for with a National Emergency Grant. Also, **do not** include any advance (monthly) payments or reimbursement credits you received, as shown on Form 1099-H, box 1	**2**	38,938

CAUTION

*You **must** attach the required documents listed on page 4 for any amounts included on line 2. If you do not attach the required documents, your credit will be disallowed.*

3	Enter the total amount of any Archer MSA or health savings accounts distributions used to pay for qualified health insurance coverage for the months checked on line 1	**3**	0
4	Subtract line 3 from line 2. If zero or less, **stop**; you cannot take the credit	**4**	38,938
5	**Health Coverage Tax Credit.** If you received an advance payment for any month not checked on line 1, see the instructions for line 5 on page 4. Otherwise, multiply the amount on line 4 by 80% (.80). Enter the result here and on Form 1040, line 71 (check box **d**); Form 1040NR, line 66 (check box **d**); Form 1040-SS, line 9; or Form 1040-PR, line 9	**5**	31,149

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 34641D Form **8885** (2010)

2010 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

2010

Attachment
Sequence No. **53**

Name(s) shown on Form 1040 or Form 1040NR
Total Forms Filed = 3,572,866

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ▶

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

Part I **HSA Contributions and Deduction.** See 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 2010 (see instructions). . . . ▶			☐ Self-only	☐ Family
2	HSA contributions you made for 2010 (or those made on your behalf), including those made from January 1, 2011, through April 18, 2011, that were for 2010. **Do not** include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions)			2	1,054,899
3	If you were under age 55 at the end of 2010, and on the first day of **every** month during 2010, you were, or were considered, an eligible individual with the **same** coverage, enter $3,050 ($6,150 for family coverage). **All others,** see the instructions for the amount to enter			3	2,835,773
4	Enter the amount you and your employer contributed to your Archer MSAs for 2010 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2010, also include any amount contributed to your spouse's Archer MSAs			4	14,818
5	Subtract line 4 from line 3. If zero or less, enter -0-			5	2,834,754
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 2010, see the instructions for the amount to enter			6	2,816,120
7	If you were age 55 or older at the end of 2010, married, and you or your spouse had family coverage under an HDHP at any time during 2010, enter your additional contribution amount (see instructions)			7	314,746
8	Add lines 6 and 7			8	2,820,757
9	Employer contributions made to your HSAs for 2010	9	2,163,202		
10	Qualified HSA funding distributions	10	31,140		
11	Add lines 9 and 10			11	2,184,559
12	Subtract line 11 from line 8. If zero or less, enter -0-			12	2,666,066
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	1,004,561
	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 2010 from all HSAs (see instructions)	14a	2,550,599
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 instructions)	14b	49,578
c	Subtract line 14b from line 14a	14c	2,524,126
15	Unreimbursed qualified medical expenses (see instructions)	15	2,386,081
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	184,394
17a	If any of the distributions included on line 16 meet any of the **Exceptions to the Additional 10% Tax** (see instructions), check here . . . . ▶ ☐		
b	**Additional 10% tax** (see 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 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "HSA" and the amount	17b	172,125

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 37621P Form **8889** (2010)

2010 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

2010

Attachment
Sequence No. **53**

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

Total Forms Filed = 3,572,866

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ▶

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

Part I **HSA Contributions and Deduction.** See 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 2010 (see instructions). ▶	☐ Self-only ☐ Family	
2	HSA contributions you made for 2010 (or those made on your behalf), including those made from January 1, 2011, through April 18, 2011, that were for 2010. **Do not** include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions)	2	3,120,058
3	If you were under age 55 at the end of 2010, and on the first day of **every** month during 2010, you were, or were considered, an eligible individual with the **same** coverage, enter $3,050 ($6,150 for family coverage). **All others,** see the instructions for the amount to enter	3	13,906,622
4	Enter the amount you and your employer contributed to your Archer MSAs for 2010 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2010, also include any amount contributed to your spouse's Archer MSAs	4	26,671
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	13,889,010
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 2010, see the instructions for the amount to enter	6	13,513,074
7	If you were age 55 or older at the end of 2010, married, and you or your spouse had family coverage under an HDHP at any time during 2010, enter your additional contribution amount (see instructions)	7	332,136
8	Add lines 6 and 7	8	13,845,211
9	Employer contributions made to your HSAs for 2010	9	4,803,333
10	Qualified HSA funding distributions	10	168,923
11	Add lines 9 and 10	11	4,972,256
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	9,450,886
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	2,912,661
	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 2010 from all HSAs (see instructions)	14a	5,752,778
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 instructions)	14b	74,308
c	Subtract line 14b from line 14a	14c	5,678,470
15	Unreimbursed qualified medical expenses (see instructions)	15	5,450,470
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	228,000
17a	If any of the distributions included on line 16 meet any of the **Exceptions to the Additional 10% Tax** (see instructions), check here ▶ ☐		
b	**Additional 10% tax** (see 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 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "HSA" and the amount	17b	20,923

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 37621P Form **8889** (2010)

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**	12,503	
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**	13,646	
22	**Additional tax.** Multiply line 21 by 10% (.10). Include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "HDHP" and the amount	**22**	13,616	

*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**	16,122
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**	17,470
22	**Additional tax.** Multiply line 21 by 10% (.10). Include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "HDHP" and the amount	**22**	1,748

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

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

Form **8903**
(Rev. December 2010)
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

Attachment Sequence No. **143**

Name(s) as shown on return

Total Forms Filed = 647,917

Identifying number

Note. Do not complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities.

			(a) Oil-related production activities	(b) All activities
1	Domestic production gross receipts (DPGR)	1	29,935	300,437
2	Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	2	22,572	184,606
3	Enter deductions and losses allocable to DPGR (see instructions) .	3	23,473	197,878
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	3,409	70,725
5	Add lines 2 through 4	5	29,504	286,369
6	Subtract line 5 from line 1	6	32,244	296,685
7	Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions) . . .	7	16,467	314,671
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		
10a	**Oil-related qualified production activities income.** Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here .	10a	34,898	
b	**Qualified production activities income.** Estates and trusts, subtract line 9, column (b), from line 8, column (b), all others, enter amount from line 8, column (b). If zero or less, enter -0- here, skip lines 11 through 21, and enter -0- on line 22	10b		551,448
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		554,702
12	Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip lines 13 through 21, and enter -0- on line 22	12		548,497
13	Enter 9% of line 12	13		544,856
14a	Enter the smaller of line 10a or line 12	14a	34,617	
b	Reduction for oil-related qualified production activities income. Multiply line 14a by 3% . .	14b		32,587
15	Subtract line 14b from line 13	15		530,076
16	Form W-2 wages (see instructions)	16		252,622
17	Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)	17		303,612
18	Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20	18		
19	Amount allocated to beneficiaries of the estate or trust (see instructions)	19		
20	Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18 . . .	20		524,222
21	Form W-2 wage limitation. Enter 50% of line 20	21		524,222
22	Enter the smaller of line 15 or line 21.	22		522,124
23	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6	23		113,549
24	Expanded affiliated group allocation (see instructions)	24		473
25	**Domestic production activities deduction.** Combine lines 22 through 24 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return . .	25		615,941

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 37712F Form **8903** (Rev. 12-2010)

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **8903**
(Rev. December 2010)
Department of the Treasury
Internal Revenue Service

Domestic Production Activities Deduction

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

OMB No. 1545-1984

Attachment
Sequence No. **143**

Name(s) as shown on return

Total Forms Filed = 647,917

Identifying number

Note. Do not complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities.

			(a) Oil-related production activities		(b) All activities
1	Domestic production gross receipts (DPGR)	1	19,123,402		784,544,360
2	Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	2	10,875,633		522,392,474
3	Enter deductions and losses allocable to DPGR (see instructions)	3	4,783,517		144,243,258
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	1,149,563		44,354,448
5	Add lines 2 through 4	5	16,808,714		710,990,187
6	Subtract line 5 from line 1	6	2,314,688		73,554,173
7	Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)	7	1,078,975		46,120,570
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			
10a	**Oil-related qualified production activities income.** Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here	10a	3,686,837		
b	**Qualified production activities income.** Estates and trusts, subtract line 9, column (b), from line 8, column (b), all others, enter amount from line 8, column (b). If zero or less, enter -0- here, skip lines 11 through 21, and enter -0- on line 22	10b			123,007,377
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	308,142,353
12	Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip lines 13 through 21, and enter -0- on line 22			12	94,749,271
13	Enter 9% of line 12			13	8,450,734
14a	Enter the smaller of line 10a or line 12	14a	2,928,301		
b	Reduction for oil-related qualified production activities income. Multiply line 14a by 3%			14b	87,850
15	Subtract line 14b from line 13			15	8,209,463
16	Form W-2 wages (see instructions)			16	121,314,590
17	Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)			17	83,007,518
18	Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20			18	
19	Amount allocated to beneficiaries of the estate or trust (see instructions)			19	
20	Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18			20	204,322,108
21	Form W-2 wage limitation. Enter 50% of line 20			21	102,161,167
22	Enter the smaller of line 15 or line 21.			22	7,890,131
23	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6			23	781,559
24	Expanded affiliated group allocation (see instructions)			24	1,944
25	**Domestic production activities deduction.** Combine lines 22 through 24 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return			25	8,673,634

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 37712F Form **8903** (Rev. 12-2010)

Form **8910**

Department of the Treasury
Internal Revenue Service

Alternative Motor Vehicle Credit

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

OMB No. 1545-1998
2010
Attachment
Sequence No. **152**

Name(s) shown on return

Total Forms Filed = 69,037

Identifying number

Note.

- Use this form to claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions.
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles on Form 8834.
- Claim the credit for certain other plug-in electric vehicles on Form 8936.

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	4	214	0	0
5	Section 179 expense deduction (see instructions)	5	0	0	0
6	Subtract line 5 from line 4	6	214	0	0
7	Multiply line 6 by 10% (.10)	7	214	0	0
8	Maximum plug-in conversion credit amount allowable	8			
9	Enter the **smaller** of line 7 or line 8	9	214	0	0
10	**Tentative credit.** Add lines 3 and 9	10	68,894	*	*

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	4,407
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	4,552

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	66,787
18	Enter the amount from Form 1040, line 46, or Form 1040NR, line 44			18	
19	Personal credits from Form 1040 or 1040NR (see instructions)			19	32,702
20	Subtract line 19 from line 18. If zero or less, **stop**. You cannot claim the personal use part of the credit			20	68,753
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 50). Check box **c** on that line and enter "8910" in the space next to that box. If line 20 is smaller than line 17, see instructions			21	66,503

*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

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

OMB No. 1545-1998

2010

Attachment
Sequence No. **152**

Name(s) shown on return

Identifying number

Total Forms Filed = 69,037

Note.

- Use this form to claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions.
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles on Form 8834.
- Claim the credit for certain other plug-in electric vehicles on Form 8936.

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	4	5,118	0	0
5	Section 179 expense deduction (see instructions)	5	0	0	0
6	Subtract line 5 from line 4	6	5,118	0	0
7	Multiply line 6 by 10% (.10)	7	512	0	0
8	Maximum plug-in conversion credit amount allowable	8			
9	Enter the **smaller** of line 7 or line 8	9	424	0	0
10	**Tentative credit.** Add lines 3 and 9	10	107,839	*	*

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	3,070
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	3,109

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	105,349
18	Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	18	
19	Personal credits from Form 1040 or 1040NR (see instructions)	19	41,098
20	Subtract line 19 from line 18. If zero or less, **stop**. You cannot claim the personal use part of the credit	20	1,593,522
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 50). Check box **c** on that line and enter "8910" in the space next to that box. If line 20 is smaller than line 17, see instructions	21	93,449

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 37720F Form **8910** (2010)

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8911**

Department of the Treasury
Internal Revenue Service

Alternative Fuel Vehicle Refueling Property Credit

▶ **Attach to your tax return.**

OMB No. 1545-1981

2010

Attachment
Sequence No. **151**

Name(s) shown on return

Total Forms Filed = 1,109

Identifying number

Part I Total Cost of Refueling Property

			(a) Hydrogen Refueling Property	**(b)** Other Refueling Property
1	Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year	1	*	*

Part II Credit for Business/Investment Use Part of Refueling Property

2	Business/investment use part (see instructions)	2	*	*
3	Section 179 expense deduction (see instructions)	3	0	0
4	Subtract line 3 from line 2	4		
5	Applicable credit rate decimal amount	5		
6	Multiply line 4 by the applicable decimal amount on line 5	6		
7	Maximum business/investment use part of credit (see instructions)	7	*	*
8	Enter the **smaller** of line 6 or line 7	8		
9	Add columns (a) and (b) on line 8		9	*
10	Alternative fuel vehicle refueling property credit from partnerships and S corporations		10	123
11	**Business/investment use part of credit.** Add lines 9 and 10. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1s		11	126

Part III Credit for Personal Use Part of Refueling Property

12	Subtract line 2 from line 1. If zero, stop here; **do not** file this form unless you are claiming a credit on line 11	12		
13	Applicable credit rate decimal amount	13		
14	Multiply line 12 by the applicable decimal amount on line 13	14		
15	Maximum personal use part of credit (see instructions)	15		
16	Enter the **smaller** of line 14 or line 15	16		
17	Add columns (a) and (b) on line 16		17	*
18	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44 (or Form 1040NR, line 42) • Other filers. Enter the regular tax before credits from your return		18	
19	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:			
a	Foreign tax credit	19a		
b	Personal credits from Form 1040 or 1040NR (see instructions)	19b		
c	Non-business qualified electric vehicle credit from Form 8834, line 29	19c	0	
d	Add lines 19a through 19c		19d	122
20	Net regular tax. Subtract line 19d from line 18. If zero or less, stop here; **do not** file this form unless you are claiming a credit on line 11		20	1,097
21	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33 • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule		21	1,095
22	Subtract line 21 from line 20. If zero or less, stop here; **do not** file this form unless you are claiming a credit on line 11		22	1,089
23	**Personal use part of credit.** Enter the **smaller** of line 17 or line 22 here and on Form 1040, line 53; Form 1040NR, line 50; or the appropriate line of your return. If line 22 is smaller than line 17, see instructions		23	*

For Paperwork Reduction Act Notice, see instructions. Cat. No. 37721Q Form **8911** (2010)

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AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **8911**

Department of the Treasury
Internal Revenue Service

Alternative Fuel Vehicle Refueling Property Credit

▶ **Attach to your tax return.**

OMB No. 1545-1981

2010

Attachment Sequence No. **151**

Name(s) shown on return

Total Forms Filed = 1,109

Identifying number

Part I Total Cost of Refueling Property

			(a) Hydrogen Refueling Property	**(b)** Other Refueling Property
1	Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year	1	*	*

Part II Credit for Business/Investment Use Part of Refueling Property

2	Business/investment use part (see instructions)	2	*	*
3	Section 179 expense deduction (see instructions)	3	0	0
4	Subtract line 3 from line 2	4		
5	Applicable credit rate decimal amount	5		
6	Multiply line 4 by the applicable decimal amount on line 5	6		
7	Maximum business/investment use part of credit (see instructions) .	7	*	*
8	Enter the **smaller** of line 6 or line 7.	8		
9	Add columns (a) and (b) on line 8	9		*
10	Alternative fuel vehicle refueling property credit from partnerships and S corporations. . . .	10		1,156
11	**Business/investment use part of credit.** Add lines 9 and 10. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1s	11		1,360

Part III Credit for Personal Use Part of Refueling Property

12	Subtract line 2 from line 1. If zero, stop here; **do not** file this form unless you are claiming a credit on line 11	12		
13	Applicable credit rate decimal amount	13		
14	Multiply line 12 by the applicable decimal amount on line 13 . . .	14		
15	Maximum personal use part of credit (see instructions)	15		
16	Enter the **smaller** of line 14 or line 15	16		
17	Add columns (a) and (b) on line 16	17		*
18	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44 (or Form 1040NR, line 42) • Other filers. Enter the regular tax before credits from your return . . . . }	18		
19	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:			
a	Foreign tax credit	19a		
b	Personal credits from Form 1040 or 1040NR (see instructions) .	19b		
c	Non-business qualified electric vehicle credit from Form 8834, line 29	19c	0	
d	Add lines 19a through 19c	19d		13,827
20	Net regular tax. Subtract line 19d from line 18. If zero or less, stop here; **do not** file this form unless you are claiming a credit on line 11	20		246,695
21	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33 . . . . • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule . . . . } . . .	21		216,479
22	Subtract line 21 from line 20. If zero or less, stop here; **do not** file this form unless you are claiming a credit on line 11	22		30,861
23	**Personal use part of credit.** Enter the **smaller** of line 17 or line 22 here and on Form 1040, line 53; Form 1040NR, line 50; or the appropriate line of your return. If line 22 is smaller than line 17, see instructions	23		*

For Paperwork Reduction Act Notice, see instructions. Cat. No. 37721Q Form **8911** (2010)

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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

2010

Attachment
Sequence No. **60**

Name(s) shown on return

Total Forms Filed = 2,006,375

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 2010 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 =	1,998,184	1,998,184
	Student 2 SSN =	74,752	74,752
	Student 3 SSN =	3,665	3,665

2 Add the amounts on line 1, column (c), and enter the total . Student 4 SSN = * . Stdt #4 exp = * **2** 1,998,184

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** 2,002,374

*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 6, 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** 1,994,947
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 2010.**

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 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 2010 for academic periods beginning in 2010 and the first 3 months of 2011.

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 2010 and must claim an exemption for the student as a dependent on your 2010 tax return (line 6c of Form 1040 or 1040A). For additional information, see chapter 6 of Pub. 970.

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

- Your filing status is married filing separately.
- Another person can claim an exemption for you as a dependent on his or her tax return. You cannot take the deduction even if the other person does not actually claim that exemption.
- Your modified adjusted gross income (MAGI), as figured on line 5, is more than $80,000 ($160,000 if filing a joint return).
- You were a nonresident alien for any part of the year and did not elect to be treated as a resident alien for tax purposes. More information on nonresident aliens can be found in Pub. 519, U.S. Tax Guide for Aliens.

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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

2010

Attachment
Sequence No. **60**

Name(s) shown on return

Total Forms Filed = 2,006,375

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 2010 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		
				11,063,661
				280,497
				13,369

2	Add the amounts on line 1, column (c), and enter the total . . . . Stdt #4 exp = *			2	11,357,566
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	124,660,216
	*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 6, 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. . . . . **Also enter** this amount on Form 1040, line 34, or Form 1040A, line 19.			6	4,356,788

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 2010.**

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 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 2010 for academic periods beginning in 2010 and the first 3 months of 2011.

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 2010 and must claim an exemption for the student as a dependent on your 2010 tax return (line 6c of Form 1040 or 1040A). For additional information, see chapter 6 of Pub. 970.

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

- Your filing status is married filing separately.
- Another person can claim an exemption for you as a dependent on his or her tax return. You cannot take the deduction even if the other person does not actually claim that exemption.
- Your modified adjusted gross income (MAGI), as figured on line 5, is more than $80,000 ($160,000 if filing a joint return).
- You were a nonresident alien for any part of the year and did not elect to be treated as a resident alien for tax purposes. More information on nonresident aliens can be found in Pub. 519, U.S. Tax Guide for Aliens.

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

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
2010
Attachment
Sequence No. **125**

Name(s) shown on return
Total Forms Filed = 1,246

Identifying number

Note.

- Use this form to claim the credit for certain plug-in electric vehicles (other than two- or three-wheeled or low-speed four-wheeled vehicles).
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles on Form 8834.
- Claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions on Form 8910.

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	*
7 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations . .	7	*
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	77

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	214
11 Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	11	
12 Personal credits from Form 1040 or 1040NR (see instructions)	12	110
13 Subtract line 12 from line 11	13	1,241
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 50. 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	211

For Paperwork Reduction Act Notice, see instructions. Cat. No. 37751E Form **8936** (2010)

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2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

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

2010

Attachment
Sequence No. **125**

Name(s) shown on return

Total Forms Filed = 1,246

Identifying number

Note.

- Use this form to claim the credit for certain plug-in electric vehicles (other than two- or three-wheeled or low-speed four-wheeled vehicles).
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles on Form 8834.
- Claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions on Form 8910.

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	*
7 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations . .	7	*
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	2,193

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	1,156
11 Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	11	
12 Personal credits from Form 1040 or 1040NR (see instructions)	12	2,190
13 Subtract line 12 from line 11	13	160,967
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 50. 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	1,135

For Paperwork Reduction Act Notice, see instructions. Cat. No. 37751E Form **8936** (2010)

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2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8941**

Department of the Treasury
Internal Revenue Service

Credit for Small Employer Health Insurance Premiums

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

OMB No. 1545-2198

2010

Attachment
Sequence No. **63**

Name(s) shown on return

Total Forms Filed = 187,959

Identifying number

1	Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (see instructions)	1	
2	Enter the number of full-time equivalent employees you had for the tax year (see instructions). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12	2	
3	Average annual wages you paid for the tax year (see instructions). If you entered $50,000 or more, skip lines 4 through 11 and enter -0- on line 12	3	26,265
4	Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (see instructions)	4	26,438
5	Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which you offered health insurance coverage (see instructions)	5	26,428
6	Enter the **smaller** of line 4 or line 5	6	26,428
7	Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 25% (.25) • All other small employers, multiply line 6 by 35% (.35)	7	26,428
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, see instructions	8	26,428
9	If line 3 is $25,000 or less, enter the amount from line 8. Otherwise, see instructions	9	26,425
10	Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4 (see instructions)	10	*
11	Subtract line 10 from line 4. If zero or less, enter -0-	11	26,438
12	Enter the **smaller** of line 9 or line 11	12	26,425
13	If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1 for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (see instructions)	13	
14	Enter the number of full-time equivalent employees you would have entered on line 2 if you only included employees included on line 13	14	
15	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	15	149,665
16	Add lines 12 and 15. Partnerships and S corporations, stop here and report this amount on Schedule K; all others, go to line 17	16	175,638
17	Credit for small employer health insurance premiums included on line 16 from passive activities (see instructions)	17	15,530
18	Subtract line 17 from line 16	18	162,254
19	Credit for small employer health insurance premiums allowed for 2010 from a passive activity (see instructions)	19	12,855
20	Carryback of the credit for small employer health insurance premiums from 2011	20	
21	Add lines 18 through 20. Cooperatives, estates, and trusts, go to line 22. Tax-exempt small employers, skip lines 22 and 23 and go to line 24. All others, stop here and report this amount on Form 3800, line 29h	21	173,396
22	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	22	
23	Cooperatives, estates, and trusts, subtract line 22 from line 21. Stop here and report this amount on Form 3800, line 29h	23	
24	Enter the amount you paid in 2010 for taxes considered payroll taxes for purposes of this credit (see instructions)	24	
25	Tax-exempt small employers, enter the **smaller** of line 21 or line 24 here and on Form 990-T, line 44f	25	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 37757S Form **8941** (2010)

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Form **8941**

Department of the Treasury
Internal Revenue Service

Credit for Small Employer Health Insurance Premiums

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

OMB No. 1545-2198
2010
Attachment
Sequence No. **63**

Name(s) shown on return

Total Forms Filed = 187,959

Identifying number

1	Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (see instructions)	1	
2	Enter the number of full-time equivalent employees you had for the tax year (see instructions). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12	2	
3	Average annual wages you paid for the tax year (see instructions). If you entered $50,000 or more, skip lines 4 through 11 and enter -0- on line 12	3	781,591
4	Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (see instructions)	4	384,725
5	Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which you offered health insurance coverage (see instructions)	5	497,113
6	Enter the **smaller** of line 4 or line 5	6	332,959
7	Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 25% (.25) • All other small employers, multiply line 6 by 35% (.35)	7	116,481
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, see instructions	8	113,011
9	If line 3 is $25,000 or less, enter the amount from line 8. Otherwise, see instructions	9	70,547
10	Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4 (see instructions)	10	*
11	Subtract line 10 from line 4. If zero or less, enter -0-	11	358,634
12	Enter the **smaller** of line 9 or line 11	12	70,541
13	If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1 for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (see instructions)	13	
14	Enter the number of full-time equivalent employees you would have entered on line 2 if you only included employees included on line 13	14	
15	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	15	279,222
16	Add lines 12 and 15. Partnerships and S corporations, stop here and report this amount on Schedule K; all others, go to line 17	16	349,763
17	Credit for small employer health insurance premiums included on line 16 from passive activities (see instructions)	17	8,098
18	Subtract line 17 from line 16	18	341,665
19	Credit for small employer health insurance premiums allowed for 2010 from a passive activity (see instructions)	19	7,194
20	Carryback of the credit for small employer health insurance premiums from 2011	20	
21	Add lines 18 through 20. Cooperatives, estates, and trusts, go to line 22. Tax-exempt small employers, skip lines 22 and 23 and go to line 24. All others, stop here and report this amount on Form 3800, line 29h	21	348,859
22	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	22	
23	Cooperatives, estates, and trusts, subtract line 22 from line 21. Stop here and report this amount on Form 3800, line 29h	23	
24	Enter the amount you paid in 2010 for taxes considered payroll taxes for purposes of this credit (see instructions)	24	
25	Tax-exempt small employers, enter the **smaller** of line 21 or line 24 here and on Form 990-T, line 44f	25	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 37757S Form **8941** (2010)

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