

**General Description Booklet**  
**For the**  
**2002 PUBLIC USE TAX FILE**

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## 2002 STATISTICS OF INCOME PUBLIC USE TAX FILE

### INTRODUCTION

The Internal Revenue Service 2002 Public Use Tax File, which contains 131,307 records, was selected as part of the Statistics of Income program that was designed to tabulate and present statistical information for the 130.1 million Form 1040, Form 1040A, and Form 1040EZ Federal Individual Income Tax Returns filed for Tax Year 2002. The Individual Tax File is designed for making national level estimates.

The Tax Files, which have been produced since 1960, consist of detailed information taken from SOI sample records. The public use versions of these sample files are sold in an unidentifiable form, with names, Social Security Numbers (SSN), and other similar information omitted. The primary uses made of these files have been to simulate the administrative and revenue impact of tax law changes, as well as to provide general statistical tabulations relating to sources of income and taxes paid by individuals.

The 2002 Tax File can be purchased through the Internal Revenue Service, Statistics of Income Division. Any questions concerning the cost and acquisition of the current Individual Tax File should be directed to:

Thomas Petska, Director  
Statistics of Income Division N:ADC:R:S  
Internal Revenue Service  
P.O. Box 2608  
Washington, DC 20013-2608

Telephone number: (202) 874-0700  
Fax number: (202) 874-1198

Individual Public Use Tax Files for each of the Tax Years 1960, 1962, and 1966 through 1991 are available through the National Archives and Records Service. Questions concerning cost, acquisition, and delivery of these historical tax model files, should be addressed to:

Reference Services  
Center for Electronic Records  
National Archives and Records Administration  
8601 Adelphi Road  
College Park, MD 20740-6001  
(301) 713-6630

The Archives order number for any of the above-mentioned historical Public Use Tax Model Files is 374-109-(A). In addition to the order number, the requester should also specify the tax year

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and version (Individual or State) of the file under consideration.

Please refer to the sections of this booklet titled "Individual Tax File Sample Description" for a more detailed discussion of the Tax File.

### **DISCLOSURE AVOIDANCE PROCEDURES**

To preserve the character of the microdata file while also protecting the identity of individuals, we have made the following changes to the Individual Tax File.

First, to make sure that it will be impossible to know whether a given taxpayer is represented in the sample, we have subsampled our 100 percent sample<sup>1</sup> at a 33 percent rate. In addition, certain records (90) with extreme values were exempt from inclusion in the public-use file. Each of these records would have had a 33 percent chance of selection for the file. Therefore, the actual subsampling rate is slightly less than one third.

Second, those records that remain in our file from the 100 percent sample have been combined with other high-income returns (defined as returns with \$200,000 or more of AGI or records with a weight of 10.00 or less) for the following processing changes:

- The State code has been removed.
- Alimony paid and alimony received have been removed.
- Marital status and the various exemptions for dependents have been modified (see section on Code Definitions for specific changes).
- Beginning with the 2002 Public-Use File, multivariate blurring has been applied to high income returns with nonzero values in at least two of the following fields: wages and salaries, state and local income taxes, and real estate taxes. Prior to blurring, high income returns are grouped into one of 13 categories based on their filing status and the number of children living at home, and then further grouped by the pattern of nonzero values on these three fields plus Schedule C net receipts, which is used only for grouping. A multivariate distance statistic is then calculated from the nonzero values of the three variables within each group. Based on this statistic, the two most distant records are identified, and the two additional records closest to each of these two records are located. For each group of three records the average value of each variable is placed in the specific fields. This process is repeated until all records have been averaged or "blurred." Schedule C net receipts, however, is

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<sup>1</sup>Returns sampled at 100 percent for the Statistics of Income program include those with total income or loss of \$5,000,000 or more; those with business plus farm receipts of \$50,000,000 or more; and nontaxable returns with adjusted gross incomes or expanded incomes of \$200,000 or more.

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blurred on a univariate basis according to the 13 categories of filing status and number of children living at home plus the pattern of nonzero values on the other three variables that are subject to blurring.

Third, all lower income returns (records with an adjusted gross income of less than \$200,000 and not from our 100 percent sample) have been blurred, nationally, for alimony paid and alimony received. Then, all lower income returns were sorted by State and by a two level marital status variable (married/not married). After this sort, the records were blurred for salaries and wages, real estate tax deductions, Net Receipts, Medical and dental expenses, and State and local income taxes deduction (State of Wisconsin, only, for this last item).<sup>2</sup> All lower income blurring is done on a univariate basis.

Fourth, for all records on the file, all fields on the file have been rounded to the four most significant digits (e.g., \$14,371 = \$14,370 and \$228,867 = \$228,900).

Since individual records in this file may or may not contain data from just one tax return--and never contain the full item content of any one tax return--we request that researchers make these facts clear in publishing their findings. In particular, they should refrain from using any language that would imply that they had access to individual taxpayers' records.

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<sup>2</sup>For greater details on this and other disclosure protection techniques used by the Statistics of Income Division, see: Strudler, Michael; H. Lock Oh; and Fritz Scheuren. "Protection of Taxpayer Confidentiality on the IRS Tax Model." Statistics of Income and Related Administrative Record Research: 1986, Internal Revenue Service. See also: Sailer, Peter; Michael Weber; and William Wong. "Disclosure-Proofing The 1996 Individual Tax Return Public Use File." Proceedings of the American Statistical Association: 2001, American Statistical Association.

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**CORE RECORD LAYOUT**

**4-Digit Codes**

(all codes are 4 characters in length)

1. AGIR1	13. F8606	25. TFORM
2. DSI	14. IE	26. TXST
3. EFI	15. MARS	27. XFPT
4. EIC	16. MIDR	28. XFST
5. ELECT	17. N20	29. XOCAH
6. FDED	18. N24	30. XOCAWH
7. FLPDYR	19. N25	31. XODEP
8. FLPDMO	20. PREP	32. XOPAR
9. F2441	21. SCHB	33. XTOT
10. F3800	22. SCHCF	
11. F6251	23. SCHE	
12. F8582	24. STATE*	

\* Only present for returns with a weight of 10 or more and where AGI was less than \$200,000.

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RECORD LAYOUT**

**Amount Fields and Large Codes**

INCOME	1	E00200	Salaries and wages
	2	E00300	Interest received
	3	E00400	Tax-exempt interest income
	4	E00600	Dividends included in AGI
	5	E00700	State income tax refunds
	6	E00800	Alimony received
	7	E00900	Business or profession (Schedule C) net profit/loss (+/-)
	8	E01000	Net capital gain or loss (+/-)
	9	E01100	Capital gain distributions reported on Form 1040
	10	E01200	Other gains (or loss) (+/-)
	11	E01400	Taxable IRA distribution
	12	E01500	Total pensions and annuities received
	13	E01700	Pensions and annuities included in AGI
	14	E02000	Schedule E net income or loss (+/-)
	15	E02100	Schedule F net profit/loss (+/-)
	16	E02300	Unemployment compensation in AGI
	17	E02400	Gross Social Security benefits
	18	E02500	Social Security benefits in AGI
Adjustments	19	E03150	Total deductible individual retirement account (IRA) payments
	20	E03210	Student Loan Interest Deduction
	21	E03220	Educator Expenses
	22	E03230	Tuition and Fees Deduction
	23	E03260	Deduction for self-employment tax
	24	E03270	Self-employed health insurance deduction
	25	E03300	Self-employed SEP, SIMPLE, and qualified plans
	26	E03400	Forfeited interest penalty
	27	E03500	Alimony paid
AGI	28	E00100	Adjusted Gross Income (deficit) (AGI) (+/-)
Tax Computation	29	P04470	Total deductions (standard or itemized)
	30	E04600	Exemption amount
	31	E04800	Taxable income
	32	E05100	Tax on taxable income
	33	E05200	Computed regular tax
	34	E05800	Income tax before credits
	35	E06000	Income subject to tax
	36	E06200	Marginal tax base
	37	E06300	Tax generated (tax rate tables)
	38	E09600	Alternative minimum tax
Credits	39	E07180	Child and dependent care
	40	E07200	Elderly or disabled
	41	E07220	Child Tax Credit
	42	E07230	Education Credits
	43	E07240	Retirement Savings Credit
	44	E07970	Rate Reduction Credit
	45	E07300	Foreign tax
	46	E07400	General business credit
	47	E07600	Credit for prior year minimum tax
	48	P08000	Other
	49	E07150	Total tax credit (SOI)

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Taxes	50	E06500	Total income tax
	51	E08800	Income Tax after Credits (SOI)
	52	E09400	Self-employment tax
	53	E09700	Recapture taxes
	54	E09800	Social security tax on tip income
	55	E09900	Penalty tax on IRA
	56	E10300	Total tax liability (SOI)
Payments	57	E10700	Income tax withheld
	58	E10900	Estimated tax payments
	59	E59560	Earned income for earned income credit (EIC)
	60	E59680	EIC used to offset income tax before credits
	61	E59700	EIC used to offset all other taxes except advance EIC
	62	E59720	EIC refundable portion
	63	E11070	Additional Child Tax Credit
	64	E11100	Amount paid with Form 4868
	65	E11200	Excess FICA/RRTA
	66	E11300	Credit for federal tax on special fuels and oils
	67	E11400	Regulated investment company credit
	68	E10605	Total tax payments (SOI)
Refund etc.	69	E11900	Balance due (overpayment) (+/-)
	70	E12000	Credit elect
	71	E12200	Predetermined estimated tax penalty
Schedule A	72	E17500	Medical and dental expenses subject to reduction by AGI limit
	73	E18400	State and local income taxes
	74	E18500	Real estate tax deductions
	75	E19200	Total interest paid deduction
	76	E19800	Cash contributions
	77	E20100	Other than cash contributions
	78	E19700	Contributions deduction, total
	79	E20550	Unreimbursed employee business expense
	80	E20600	Tax preparation fee
	81	E20400	Miscellaneous deductions subject to AGI limitation, total
	82	E20800	Net limited miscellaneous deductions
	83	E20500	Net casualty or theft loss
	84	E21040	Itemized deduction limitation
Schedule C	85	E90040	Net receipts (+/-)
	86	E90050	Cost of goods sold and/or operations
	87	E90080	Other income (Schedule C)
	88	E90190	Depreciation
	89	E90210	Insurance
	90	E90240	Mortgage interest
	91	E90250	Other interest
	92	E90280	Office expenses
	93	E90370	Net wages
	94	E90100	Total deductions



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Schedule D	95	P22250	Short-term gains less losses
	96	E22320	Long term gain/loss from other forms on Schedule D
	97	E22550	Long term capital gain taxed at the 28% rate
	98	E22370	Schedule D capital gain distributions
	99	P23250	Long-term gains less losses
	100	E24515	Unrecaptured Section 1250 gain
	101	E24560	Non-Schedule D tax
	102	E24587	Schedule D 8% Tax Amount
	103	E24595	Schedule D 10 percent tax amount
	104	E24605	Schedule D 20 percent tax amount
	105	E24615	Schedule D 25 percent tax amount
106	E24570	Schedule D 28 percent tax amount	
Schedule E	107	E25350	Total rents received
	108	E25360	Total royalties received
	109	E25370	Rent expenses mortgage interest, Schedule E, line 12
	110	E25380	Rent/royalty expenses other interest, Schedule E, line 13
	111	E25470	Royalty depletion
	112	E25500	Rental depreciation
	113	E25700	Rent net income or loss (+/-)
	114	E25800	Royalty net income or loss (+/-)
	115	E25820	Deductible rental loss
	116	E25850	Rent/royalty net income
117	E25860	Rent/royalty net loss	
Partnerships	118	E25940	Total passive income
	119	E25980	Total non-passive income
	120	E25920	Total passive loss
	121	E25960	Total non-passive loss
	122	E26110	Partnership Section 179 expense deduction
Small Business Corp	123	E26170	Total passive income
	124	E26190	Total non-passive income
	125	E26160	Total passive loss
	126	E26180	Total non-passive loss
	127	E26270	Combined partnership and S corporation net income/loss (+/-)
	128	E26100	S-corp. Section 179 expense deduction
Estate or Trust	129	E26390	Total income
	130	E26400	Total loss
Farm Rental	131	E27200	Farm rent net income or loss (+/-)
Schedule SE	132	E30400	Total self-employment income
	133	E30500	Self-employment income, secondary taxpayer
Form 2441	134	E32800	Qualifying individuals' limitation
	135	E33000	Expenses limited to earned income

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Form 3800	136	E53220	Investment (included in general business credit)
	137	E53240	Jobs (included in general business credit)
	138	E53260	Alcohol used as fuel (included in general business credit)
	139	E53280	Research and experimentation (included in general business credit)
	140	E53300	Low income housing (included in general business credit)
	141	E53410	Tentative General Business Credit
Form 4952	142	E58950	Total investment Interest Expense
	143	E58990	Investment income (Form 4952 part 2 line 4e)
Form 6251	144	P60100	Net operating loss tax preference
	145	P61850	Total adjustments and preferences (+/-)
	146	E60000	Form 1040 Taxable Income for AMT (Form 6251, Line 16)
	147	E62100	Alternative minimum taxable income
	148	E62900	Alternative tax foreign tax credit
	149	E62720	Alternative minimum Schedule D less investment interest expense
	150	E62730	Alternative minimum Schedule D unrecaptured section 1250 gain
	151	E62740	Alternative minimum capital gain amount
	152	E62748	Alternative minimum schedule D qualified 5-year gain
Form 8582	153	P65300	Total passive net income
	154	P65400	Total passive losses
	155	E68000	Total losses allowed from all passive activities
Form 8801	156	E82200	Carry forward of minimum tax credit to 2002
Schedule J	157	T27800	Elected Farm Income
	158	S27860	Tentative Current and Prior-Year Tax
	159	P27895	Actual Prior-Year Tax
Form 8863	160	E87500	Hope Qualified Expenses--Limited
	161	E87510	Hope One-Half Amount
	162	E87520	Hope Credit
	163	E87530	Lifetime Learning Total Qualified Expenses
	164	E87540	Lifetime Learning Limited Amount
	165	E87550	Lifetime Learning Credit
Misc Codes	166	RECID	Return ID
	167	S006	Decimal weight
	168	S008	Sample count
	169	S009	Population count
	170	WSAMP	Sample code
	171	TXRT	Tax rate code

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**CODE DEFINITIONS**

1. AGIR1 Adjusted Gross Income (AGI) Range:

No AGI (includes deficit) .....	00
\$ 1 under \$1,000 .....	01
\$ 1,000 under \$2,000 .....	02
\$ 2,000 under \$3,000 .....	03
\$ 3,000 under \$4,000 .....	04
\$ 4,000 under \$5,000 .....	05
\$ 5,000 under \$6,000 .....	06
\$ 6,000 under \$7,000 .....	07
\$ 7,000 under \$8,000 .....	08
\$ 8,000 under \$9,000 .....	09
\$ 9,000 under \$10,000 .....	10
\$ 10,000 under \$11,000 .....	11
\$ 11,000 under \$12,000 .....	12
\$ 12,000 under \$13,000 .....	13
\$ 13,000 under \$14,000 .....	14
\$ 14,000 under \$15,000 .....	15
\$ 15,000 under \$16,000 .....	16
\$ 16,000 under \$17,000 .....	17
\$ 17,000 under \$18,000 .....	18
\$ 18,000 under \$19,000 .....	19
\$ 19,000 under \$20,000 .....	20
\$ 20,000 under \$25,000 .....	21
\$ 25,000 under \$30,000 .....	22
\$ 30,000 under \$40,000 .....	23
\$ 40,000 under \$50,000 .....	24
\$ 50,000 under \$75,000 .....	25
\$ 75,000 under \$100,000 .....	26
\$ 100,000 under \$200,000 .....	27
\$ 200,000 under \$500,000 .....	28
\$ 500,000 under \$1,000,000 .....	29
\$1,000,000 under \$1,500,000 .....	30
\$1,500,000 under \$2,000,000 .....	31
\$2,000,000 under \$5,000,000 .....	32
\$5,000,000 under \$10,000,000 .....	33
\$10,000,000 or more .....	34

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2. DSI	Dependent Status Indicator:	
	(A) Taxpayer not being claimed as a dependent on another tax return.....	0
	(B) Taxpayer claimed as a dependent on another tax return.....	1
3. EFI	Electronic Filing Indicator:	
	(A) Return not filed electronically .....	0
	(B) Return filed electronically.....	1
4. EIC	Earned Income Credit Code:	
	(A) No children claimed.....	0
	(B) One child claimed .....	1
	(C) Two children claimed.....	2
5. ELECT	Presidential Election Campaign Fund Boxes:	
	(A) No "yes" boxes checked.....	0
	(B) One "yes" box or both "yes" & "no" boxes checked) .....	1
	(C) Two "yes" boxes checked .....	2
6. FDED	Form of Deduction Code:	
	(A) Itemized deductions .....	1
	(B) Standard deduction.....	2
	(C) Taxpayer did not use itemized or standard deduction.....	3

*Note: Unused total itemized deductions may be shown in field 34 if provided by the taxpayer.*

7. FLPDYR	Filing (Accounting) Period, Year:	
	Tax Year .....	1992-2003

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8. FLPDMO Filing (Accounting) Period, Month:

Month Taxpayer's year ended..... 01-12

9. F2441 Form 2441, Child Care Credit Qualified Individual:

(A) No Form 2441 attached to return .....0

(B) Number of qualifying individuals ..... 1-9

*NOTE: For high income returns with values greater than 3, this code was set equal to 3*

10. F3800 Form 3800, General Business credit:

(A) No Form 3800 attached to return .....0

(B) Form 3800 attached to return .....1

11. F6251 Form 6251, Alternative Minimum Tax

(A) No Form 6251 attached to return .....0

(B) Form 6251 attached to return .....1

12. F8582 Form 8582, Passive Activity Loss Limitation:

(A) No Form 8582 attached to return .....0

(B) Form 8582 attached to return .....1

13. F8606 Form 8606, Nondeductible IRA Contributions:

(A) No Form 8606 attached to return .....0

(B) Form(s) 8606 attached to return ..... 1-2

14. IE Itemized Deductions Election Indicator (Taxpayer elects to claim itemized deductions even though the standard deduction amount is greater than the amount of itemized deductions)

Taxpayer does not use itemized election option.....0

Taxpayer used itemized election option .....1

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15. MARS	Marital (Filing) Status:	
	(A) Single.....	1
	(B) Married filing a joint return or Widow(er) with dependent child (surviving spouse) .....	2
	(C) Married filing separately .....	3
	(D) Head of household.....	4
16. MIDR	Married Filing Separately Itemized Deductions Requirement Indicator	
	Not necessary to itemize because of filing status .....	0
	Necessary to itemized when filing separately.....	1
17. N20	Number of Qualified Students Hope Credit	
	(A) No Qualified Students.....	0
	(B) One Qualified Student.....	1
	(C) Two Qualified Students.....	2
	(D) Three Qualified Students.....	3
	(E) Four or more Qualified Students.....	4
18. N25	Number of Qualified Students Lifetime Learning Credit	
	(A) No Qualified Students.....	0
	(B) One Qualified Student.....	1
	(C) Two Qualified Students.....	2
	(D) Three Qualified Students.....	3
	(E) Four or more Qualified Students.....	4
19. PREP	Tax Preparer:	
	(A) No preparer other than taxpayer indicated on the form .....	0
	(B) Return prepared by paid tax preparer .....	1
	(C) IRS prepared return .....	2
	(D) IRS reviewed return .....	3
	(E) Voluntary Income Tax Assistance prepared return .....	4
	(F) Self help .....	5
	(G) Tax counseling for the elderly.....	6
	(H) Outreach program.....	7

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20. SCHB Schedule B Indicator:

(A) No Schedule B attached to return .....0  
 (B) Schedule B attached to return.....1

21. SCHCF Schedule C or F Indicator:

(A) Neither Schedule C or F present .....0  
 (B) Schedule C present only .....1  
 (C) Schedule F present only.....2  
 (D) Schedule C and F present Schedule C Gross Receipts Larger...3  
 (E) Schedule C and F present Schedule F Gross Receipts Larger...4

22. SCHE Schedule E Indicator:

(A) No Schedule E attached to the return .....0  
 (B) Schedule E attached to the return .....1

23. STATE:

Code	<u>STATE NAME</u>	Code	<u>STATE NAME</u>
1	Alabama	29	Nevada
2	Alaska	30	New Hampshire
3	Arizona	31	New Jersey
4	Arkansas	32	New Mexico
5	California	33	New York
6	Colorado	34	North Carolina
7	Connecticut	35	North Dakota
8	Delaware	36	Ohio
9	District of Columbia	37	Oklahoma
10	Florida	38	Oregon
11	Georgia	39	Pennsylvania
12	Hawaii	40	Rhode Island
13	Idaho	41	South Carolina
14	Illinois	42	South Dakota
15	Indiana	43	Tennessee
16	Iowa	44	Texas
17	Kansas	45	Utah
18	Kentucky	46	Vermont
19	Louisiana	47	Virginia

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20	Maine	48	Washington
21	Maryland	49	West Virginia
22	Massachusetts	50	Wisconsin
23	Michigan	51	Wyoming
24	Minnesota	52	APO/FPO, Puerto Rico,
25	Mississippi		Puerto Rico, Virgin
26	Missouri		Islands, Guam or
27	Montana		U.S. Citizens Abroad
28	Nebraska		

*NOTE: For high income returns this code was set equal to zero.*

24. TFORM Form of Return:

(A) 1040 Return.....	0
(B) 1040A Return.....	1
(C) 1040EZ Return.....	2

25. TXST TAX STATUS:

(A) No tax owed and IRS did not compute tax.....	0
(B) Regular tax only, not computed by IRS .....	1
(C) Taxes are owed and IRS computed tax .....	2
(D) No taxes due as computed by IRS.....	3
(E) Tax based on Form 8615, Schedule D tax has no entry .....	4
(F) Form 8814 tax at children's 15% rate; Sch. D tax has no entry .....	5
(G) Form 8814 tax at children's 15% rate; Sch. D tax has entry .....	6
(H) Sch. D tax has an entry, no tax from Form 8615 or Form 8814.....	7
(I) Tax based on Form 8615, Schedule D tax also has an entry .....	8
(J) Schedule J, Farm Income Averaging has an entry.....	9

26. XFPT Primary Taxpayer Exemption:

(A) No exemption for primary taxpayer (dep. of another taxpayer) .....	0
(B) Primary taxpayer exemption .....	1



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27. XFST Secondary Taxpayer Exemption:
- (A) No secondary taxpayer or joint return filed by dependents .....0
  - (B) Secondary taxpayer exemption .....1

28. XOCAH Exemptions for Children Living at Home:
- Number of children..... 0-99

*NOTE: For high income returns with values greater than 3, this code was set equal to 3.*

29. XOCAWH Exemptions for Children Living Away from Home:
- Number of children..... 0-9

*NOTE: For high income returns with values greater than 3 for XOCAH, this code, XOCAWH was set equal to 0.*

30. XOODPEX Exemptions for Other Dependents:
- Number of other dependents ..... 0-99

*NOTE: For high-income returns with values greater than 3 for XOCAH, this code, XOODPEX was set equal to 0.*

31. XOPAR Exemptions for Parents Living at Home or Away from Home:
- Number of parents .....0-9

*NOTE: For high-income returns with values greater than 3 for XOCAH, this code, XOPAR was set equal to 0.*

32. XTOT Total Exemptions:
- Number of exemptions..... 00-99

*NOTE: For high income returns with values greater than 3 for XOCAH, this code, XTOT was set to the sum of XFPT, XFST, XOCAH, XOCAWH, XOODPEX and XOPAR after limiting XOCAH to 3.*

## 2002 STATISTICS OF INCOME PUBLIC USE TAX FILE

### EXPLANATION OF FIELDS NOT ABSTRACTED DIRECTLY FROM TAX FORMS

The following explanations define data fields contained in the 2001 Individual Tax File that have not been abstracted directly from a specific line on Forms 1040, 1040A, 1040EZ, or the accompanying schedules and forms. Field numbers not appearing in this section have been entered on the specific lines on the forms or schedules from which the data were abstracted. Refer to the "2001 Federal Tax Forms" section of this booklet for further information.

<u>Field Number</u>	<u>Definition</u>
P04470	<b>DEDUCTIONS</b> This is either the Total Standard Deduction or the Total Itemized Deductions found on Form 1040, line 38. Only one can appear on each return. (Note: If the taxpayer had no income, but still included the total itemized deductions for which he/she was eligible, this amount is shown in P04470; else the standard deduction for which he/she was eligible is shown.)
E05100	<b>TAX ON TAXABLE INCOME</b> This is the amount shown on line 42 less special taxes from Form 4972 (Tax on Lump Sum Distributions).
E05200	<b>COMPUTED REGULAR TAX</b> This is the amount arrived at by applying the Tax Rate Schedules to Taxable Income, without regard to the type of computation used by the taxpayer.
E06000	<b>INCOME SUBJECT TO TAX</b> For taxpayers filing current year returns, "Income Subject to Tax" is identical to taxable income except for: those dependents paying "kiddie" tax from Form 8615; and those returns with long-term capital gains taxed at or below the 28 percent rate (TXST equals 6 or 7). For dependents filing Form 8615 (TXST = 4 or 8), this is the income taxed at child's rate. For taxpayers with long-term capital gains, this is only the income taxed at the regular rates (not any capital gains that were taxed at the long-term capital gains rates of 8,10, 20, 25 and 28 percent). For prior year returns, "income subject to tax" is computed by using the current Tax Year tax rate schedule to impute a hypothetical taxable income amount necessary to yield the given amount of tax reported.
E06200	<b>MARGINAL TAX BASE</b> This is the amount of income subject to tax at the marginal tax rate applicable to the return (TXRT), using the 2002 Tax Rate Schedules for all returns. (See Income Subject to Tax).

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- E06300      TAX GENERATED  
This is a computed amount arrived at by applying the Tax Rate Schedules to Income Subject to Tax.
- E07970      RATE REDUCTION CREDIT  
Tax Year 2001 Rate Reduction Credit. Applies only to Tax Year 2001 Returns.
- P08000      OTHER TAX CREDITS (NOT INCLUDED IN THE OTHER CREDIT FIELDS)  
The sum of the amounts for Other Tax Credits on Form 1040 lines 51, 52, and 53 for which separate fields have not been listed.
- E07150      TOTAL TAX CREDITS (SOI)  
Total credits from Form 1040 (line 54) plus EARNED INCOME CREDIT USED TO OFFSET INCOME TAX BEFORE CREDITS (E59680).
- E06500      TOTAL INCOME TAX  
Income Tax After Credits (E08800) plus Form 4970 tax less EIC used to offset all other taxes (E59700), (but never less than zero).
- E08800      INCOME TAX AFTER CREDITS (SOI)  
Income Tax after Credits from Form 1040 (line 55) minus the amount of Earned Income Credit used to offset Income Tax Before Credits (E59680). For Form 1040EZ, which does not allow for any credits or any other taxes, this is the same as "Total Tax Liability."
- E09700      RECAPTURE TAX FROM FORM 4255  
Amount shown in Form 1040, line 61 margin for Recapture of Investment Credits from Form 4255 and recapture of other credits.
- E10300      TOTAL TAX LIABILITY (SOI)  
Total tax liability (Form 1040, line 61, Form 1040A, line 38, Form 1040-EZ, line 10) minus Advance Earned Income Credit payments (line 59, Form 1040) minus EIC USED TO OFFSET INCOME TAX BEFORE CREDITS (E59680) minus EIC USED TO OFFSET ALL OTHER TAXES (E59700) minus the additional child tax credit (E11070) (but never less than zero).
- E59560      EARNED INCOME FOR EARNED INCOME CREDIT  
The total of earned income (salaries and wages, earned business income, and nontaxable earned income) used in computing the earned income credit, as shown on the EIC Worksheet (found in the Instructions for Form 1040). Note that this field is computed by SOI. Taxpayers are not required to file this worksheet with their return.

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- E59680      EARNED INCOME CREDIT USED TO OFFSET INCOME TAX BEFORE CREDITS  
This amount is the lesser of: Total Earned Income Credit or Income Tax Before Credits (E05800) minus all credits except the Earned Income Credit.
- If Total Earned Income Credit (EIC) is greater than Income Tax Before Credits (reduced by all credits except the Earned Income Credit), the following fields are computed:
- E59700 -    EARNED INCOME CREDIT USED TO OFFSET ALL OTHER TAXES EXCEPT ADVANCE EIC  
The lesser of:
1. Total EIC minus Earned Income Credit used to offset Income Tax Before Credits (E05800); or
  2. The sum of all other taxes (E09400 + E09700 + E09800 + E09900 + E10050), plus the following tax item which is not shown separately: Advance EIC
- E59720 -    EARNED INCOME CREDIT, REFUNDABLE PORTION  
EIC minus E59680 minus E59700 (see above for definitions and conditions).
- E10605      TOTAL TAX PAYMENTS  
Total payments shown on the tax form, minus the total Earned Income Credit (Form 1040 line 69 minus line 64) minus the additional child tax credit (line 66). This is limited to zero if there is a refundable EIC or additional child tax credit.
- E21040      ITEMIZED DEDUCTION LIMITATION  
The amount used to reduce deductible itemized deductions, as shown on line 9 of the Itemized Deductions Worksheet in the Form 1040 Instructions.
- P22250      SHORT-TERM GAIN/LOSSES NET OF CARRYOVER  
All short-term capital gains less losses shown in column (f) except for the short-term capital loss carryover.
- P23250      LONG-TERM GAIN/LOSSES NET OF CARRYOVER  
All long-term capital gains less losses shown in column (f) except for the long-term capital loss carryover

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P27895	<b>ACTUAL PRIOR YEAR TAX</b> The sum of lines 18, 19, and 20 on Schedule J.
E30400	<b>NET EARNINGS FROM SELF-EMPLOYMENT INCOME</b> The lesser of Part I line 6 (net Schedule SE earnings) or Part I line 9 (maximum amount subject to Social Security tax) on the combined Schedule SE. For the short form, Schedule SE, this is line 4. The combined Schedule SE is the sum of the data found on the Schedule SE of the primary taxpayer and the Schedule SE of the secondary taxpayer.
E30500	<b>NET EARNINGS FROM SELF-EMPLOYMENT INCOME, SECONDARY TAXPAYER</b> The lesser of Part I line 6 (net Schedule SE earnings) or Part I line 9 (maximum amount subject to Social Security tax) on the secondary taxpayer's Schedule SE. For the short form, Schedule SE, this is line 4.
P60100	<b>NET OPERATING LOSS TAX PREFERENCE PLUS OTHER ADJUSTMENTS</b> Line 10 less line 27 plus line 26, Form 6251.
P61850	<b>TOTAL ADJUSTMENTS &amp; PREFERENCES EXCLUDING OTHER ADJUSTMENTS AND PREFERENCES</b> Line 2 through 25 excluding line 10, Form 6251
P65300	<b>TOTAL CURRENT YEAR PASSIVE NET INCOME</b> Lines 1a + 3a, Form 8582
P65400	<b>TOTAL CURRENT YEAR PASSIVE NET LOSSES</b> Lines 1b + 3b, Form 8582
S001	<b>RETURN ID</b> A unique number assigned for each sampled tax return during processing.
S006	<b>DECIMAL WEIGHT</b> This field was derived by dividing the computer population count of returns in a sample stratum by the number of sample returns for that stratum (carried to two decimal places). The decimal place is implied. Estimates derived from each return record must be multiplied by this decimal weight and divided by 100.
S008	<b>SAMPLE COUNT</b> The number of sampled tax returns found in the given sample code.

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S009	<b>POPULATION COUNT</b> The number of tax returns in the population for a given sample code.
WSAMP	<b>SAMPLE CODE</b> See Table B, below.
TXRT	<b>MARGINAL TAX RATE</b> Top rate from tax rate schedule that applies to income subject to tax or if the taxpayer has long-term capital gains, possibly from the Schedule D tax worksheet . See definition for field Income Subject to Tax. Note that this field uses an implied decimal point (28.0 percent is represented by 280).

## **2002 STATISTICS OF INCOME PUBLIC USE TAX FILE**

### **TECHNICAL DESCRIPTION OF THE FILE**

The Public Use file is available on CD-ROM in ASCII format. The record length is 2184 where the last byte is an end of record marker.

All codes are unsigned. The data fields are signed positive or negative, whichever is appropriate, in the first character position of the field.

Codes are 4 characters in length with leading zeros. The largest value is 99. The fields in the file are 12 characters in length with leading zeros and with “+” or “-“ leading signs.

## **2002 STATISTICS OF INCOME PUBLIC USE TAX FILE**

### **SAMPLE DESCRIPTION**

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 data in this file are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, 1040EZ, 1040PC (including electronic returns) filed by U.S. citizens and residents during Calendar Year 2003.

All returns processed during 2003 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. This resulted in a small difference between the population total (130,540,073 returns) reported in Table A and the estimated total of all returns (130,076,443 returns) generated using the Public Use Tax File. In addition, the perfection of money amounts during Statistics of Income processing, as well as the blurring techniques used in creation of the Public Use File, may have shifted some returns from one income class to another, making it impossible to replicate Table A exactly from the Public Use sample.

The records found in this file are intended to represent all returns filed for Tax Year 2002. While about 98 percent of the returns processed during Calendar Year 2003 were for Tax Year 2002, a few were for non-calendar years ending during 2003 and 2004, and some were returns for prior years. Returns for prior years were used in place of 2002 returns received and processed after December 31, 2003. This was done in the belief that the characteristics of returns due, but not yet processed, could best be represented by the returns for previous income years that were processed in 2003.

#### **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 selected independently from each stratum. Strata are defined by:

1. Nontaxable with adjusted gross income or expanded income of \$200,000 or over and no alternative minimum tax.
2. High combined business and farm total receipts of \$50,000,000 or more.



## 2002 STATISTICS OF INCOME PUBLIC USE TAX FILE

3. Presence or absence of special Forms or Schedules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).
4. Total gross positive or negative income. Sixty variables are used to derive positive and negative incomes. These positive and negative classes are deflated using the Gross Domestic Product Implicit Price Deflator 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.

Table A shows the population and sample count for each stratum after collapsing some strata with the same sampling rates. The sampling rates range from 0.033 percent to 100 percent.

Tax data processed to the IRS Individual Master File at the Martinsburg Computing Center during Calendar Year 2003 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 Service 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. Data are also adjusted during editing in an attempt to achieve consistent statistical definitions. For example, a taxpayer may report director's fees on the other income line of the Form 1040 return. If this situation was detected during editing, the amount of director's fees was added to the salaries and wages field.

After the completion of service center review, data were further validated, tested, and balanced. Adjustments and imputations for selected fields were used to make each record internally consistent.

## **2002 STATISTICS OF INCOME PUBLIC USE TAX FILE**

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 2002, 0.13 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.

## 2002 STATISTICS OF INCOME PUBLIC USE TAX FILE

**Table A.—Number of Individual Income Tax Returns in the Population and Sample by Sampling Strata for 2002**

Description of the sample strata	Number of Returns by type of form attached												Number of returns			
	Degree of interest 2	Form 1040, with Form 1116 or Form 2555			Form 1040, with Schedule C but without Form 1116 or Form 2555			Form 1040, with Schedule F but without Schedule C, Form 1116 or Form 2555			All other forms			Population counts 1	Sample counts	Public-use sample counts
		Population counts	Sample counts	Public-use sample counts	Population counts	Sample counts	Public-use sample counts	Population counts	Sample counts	Public-use sample counts	Population counts	Sample counts	Public-use sample counts			
(1)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)				
Grand total														130,540,073	175,566	131,307
Form 1040 returns only with adjusted gross income or expanded income of \$200,000 and over, with no income tax after credits and no additional tax for tax preferences, total <sup>2</sup>														7,109	7,109	2369
Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 and over, total														174	174	58
Other Returns, total														130,532,790	168,283	128,880
Total.....		2,829,506	30,941	24,175	18,574,439	38,694	32,331	1,467,701	4,258	3,417	107,661,144	94,390	68,957	130,532,790	168,283	128,880
Indexed Negative Income 3																
\$10,000,000 or more.....	All	281	281	93	767	767	255	87	87	28	960	960	319	2,095	2,095	695
\$5,000,000 under \$10,000,000.....	All	445	445	148	922	922	307	187	187	62	1,380	1,380	459	2,934	2,934	976
\$2,000,000 under \$5,000,000.....	All	2,000	645	645	4,002	1,267	1,267	734	249	83	5,526	1,810	1,809	12,262	3,971	3,804
\$1,000,000 under \$2,000,000.....	All	4,266	672	672	9,082	1,453	1,450	1,856	287	287	11,573	1,814	1,812	26,777	4,226	4,221
\$500,000 under \$1,000,000.....	All	9,698	321	318	24,198	814	808	5,125	169	169	28,001	930	926	67,022	2,234	2,221
\$250,000 under \$500,000.....	All	18,493	167	160	57,753	556	538	12,371	121	119	63,966	581	566	152,583	1,425	1,383
\$120,000 under \$250,000.....	All	32,079	157	146	120,725	543	517	22,537	108	105	142,922	618	586	318,263	1,426	1,354
\$60,000 under \$120,000.....	All	36,378	99	96	166,108	418	395	24,436	65	57	219,790	571	519	446,712	1,153	1,067
Under \$60,000.....	All	37,550	50	45	432,059	563	486	45,486	65	53	1,064,521	1,504	1,309	1,579,616	2,182	1,893
Indexed Positive Income 3																
Under \$30,000.....	1										29,713,630	14,781	8,821	29,713,630	14,781	8,821
Under \$30,000.....	2	160,312	87	56	2,154,084	1,079	653	108,422	41	28	27,251,871	13,671	8,228	29,674,689	14,878	8,965
Under \$30,000.....	3-4	144,056	136	112	3,799,078	3,941	3,194	156,698	164	132	5,486,064	5,725	4,639	9,585,896	9,966	8,077
\$30,000 under \$60,000.....	1-2	330,843	167	93	1,815,237	908	551	189,277	105	57	21,551,608	10,550	6,343	23,886,965	11,730	7,044
\$30,000 under \$60,000.....	3-4	276,106	288	232	3,468,559	3,665	2,974	261,152	294	236	5,632,155	6,133	5,030	9,637,972	10,380	8,472
\$60,000 under \$120,000.....	1-3	481,286	227	155	1,992,943	1,068	629	228,745	113	63	10,531,173	5,178	3,076	13,234,147	6,586	3,923
\$60,000 under \$120,000.....	4	315,781	335	271	2,377,661	2,457	1,970	180,217	155	130	2,598,580	2,695	2,162	5,472,239	5,642	4,533
\$120,000 under \$250,000.....	1-3	233,313	356	314	439,009	645	551	89,886	126	111	1,512,180	2,173	1,867	2,274,388	3,300	2,843
\$120,000 under \$250,000.....	4	302,904	790	724	1,115,240	3,235	3,009	70,696	196	184	1,126,707	3,240	3,031	2,615,547	7,461	6,948
\$250,000 under \$500,000.....	All	252,320	1,636	1,590	438,282	2,963	2,856	51,326	322	312	520,169	3,492	3,380	1,262,097	8,413	8,138
\$500,000 under \$1,000,000.....	All	114,816	2,848	2,825	119,504	2,906	2,882	13,606	323	320	140,624	3,395	3,368	388,550	9,472	9,395
\$1,000,000 under \$2,000,000.....	All	46,348	5,596	5,587	28,482	3,518	3,510	3,453	431	430	40,413	4,961	4,949	118,696	14,506	14,476
\$2,000,000 under \$5,000,000.....	All	21,629	7,036	7,032	8,537	2,799	2,794	1,107	353	353	13,632	4,529	4,528	44,905	14,717	14,707
\$5,000,000 under \$10,000,000.....	All	5,479	5,479	1,825	1,572	1,572	524	217	217	72	2,576	2,576	858	9,844	9,844	3,279
\$10,000,000 or more.....	All	3,123	3,123	1,036	635	635	211	80	80	26	1,123	1,123	372	4,961	4,961	1,645

<sup>1</sup> This population includes an estimated 463,630 returns that were excluded from other tables in this report because they contained no income information or represented amended or tentative returns identified after sampling.

<sup>2</sup> Each population member is assigned a degree of interest based on how useful it is for tax modeling purposes. Degree of interest ranges from one (1) to four (4), with a one being assigned to returns that are the least

interesting, and a four being assigned to those that are the most interesting. 'All' refers to income classes for which returns with all four degrees of interest are assigned.

<sup>3</sup> Positive and Negative Income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1.1640 to represent a base year of 1991.

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### Sample Codes

	Sample Code
Form 1040 returns only with AGI or expanded income of \$200,000 and over, with no income tax after credits and no add. tax for tax preferences.....	101
Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 and over, total.....	201

Description of the sample strata	Form 1040, with Form 1116 or Form 2555	Form 1040, with Schedule C but without Form 1116 or Form 2555	Form 1040, with Schedule F but without Schedule C, Form 1116 or Form 2555	All other forms
	Sample Code	Sample Code	Sample Code	Sample Code
	(1)	(2)	(3)	(4)
<b>Indexed Negative Income 1</b>				
\$10,000,000 or more.....	401	601	801	1
\$5,000,000 under \$10,000,000.....	402	602	802	2
\$2,000,000 under \$5,000,000.....	403	603	803	3
\$1,000,000 under \$2,000,000.....	404	604	804	4
\$500,000 under \$1,000,000.....	405	605	805	5
\$250,000 under \$500,000.....	406	606	806	6
\$120,000 under \$250,000.....	407	607	807	7
\$60,000 under \$120,000.....	408	608	808	8
Under \$60,000.....	409	609	809	9
<b>Indexed Positive Income 1</b>				
Under \$30,000.....	410	610	810	10
Under \$30,000.....	411	611	811	11
Under \$30,000.....	412	612	812	12
\$30,000 under \$60,000.....	413	613	813	13
\$30,000 under \$60,000.....	414	614	814	14
\$60,000 under \$120,000.....	415	615	815	15
\$60,000 under \$120,000.....	416	616	816	16
\$120,000 under \$250,000.....	417	617	817	17
\$120,000 under \$250,000.....	418	618	818	18
\$250,000 under \$500,000.....	419	619	819	19
\$500,000 under \$1,000,000.....	420	620	820	20
\$1,000,000 under \$2,000,000.....	421	621	821	21
\$2,000,000 under \$5,000,000.....	422	622	822	22
\$5,000,000 under \$10,000,000.....	423	623	823	23
\$10,000,000 or more.....	424	624	824	24

<sup>1</sup> Positive and Negative Income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1,1640 to represent a base year of 1991.

## 2002 STATISTICS OF INCOME PUBLIC USE TAX FILE

### Weighted sum for each Code Field

Codes and Values	2002 Full SOI Individual Sample	2002 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
AGIR1				
0	1,752,457	1,738,084	14,373	0.82%
1	1,812,110	1,776,311	35,799	1.98%
2	2,306,205	2,371,064	-64,859	-2.81%
3	2,526,783	2,468,706	58,077	2.30%
4	2,575,140	2,592,872	-17,732	-0.69%
5	2,588,636	2,485,577	103,059	3.98%
6	2,507,781	2,518,898	-11,117	-0.44%
7	2,511,545	2,518,722	-7,177	-0.29%
8	2,510,868	2,502,471	8,397	0.33%
9	2,466,414	2,425,269	41,145	1.67%
10	2,476,136	2,481,037	-4,901	-0.20%
11	2,585,663	2,526,345	59,318	2.29%
12	2,389,056	2,467,369	-78,313	-3.28%
13	2,359,117	2,321,932	37,185	1.58%
14	2,414,581	2,420,487	-5,906	-0.24%
15	2,393,766	2,442,604	-48,838	-2.04%
16	2,384,926	2,412,015	-27,089	-1.14%
17	2,247,230	2,235,626	11,604	0.52%
18	2,208,274	2,172,134	36,140	1.64%
19	2,300,352	2,400,386	-100,034	-4.35%
20	2,149,364	2,120,185	29,179	1.36%
21	10,023,419	9,865,928	157,491	1.57%
22	8,574,575	8,633,465	-58,890	-0.69%
23	13,980,103	14,159,579	-179,476	-1.28%
24	10,550,456	10,394,697	155,759	1.48%
25	17,396,916	17,536,441	-139,525	-0.80%
26	9,247,839	9,268,973	-21,134	-0.23%
27	8,422,603	8,401,932	20,671	0.25%
28	1,908,466	1,912,362	-3,896	-0.20%
29	336,684	336,110	574	0.17%
30	78,121	78,064	57	0.07%
31	31,316	31,307	9	0.03%
32	44,205	44,176	29	0.07%
33	10,026	10,022	4	0.04%
34	5,309	5,296	13	0.24%

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**Weighted sum for each Code Field**

<b>Codes and Values</b>	<b>2002 Full SOI Individual Sample</b>	<b>2002 Public Use Sample</b>	<b>Full Sample less Public Use</b>	<b>Percentage Difference between Full and Public use</b>
<b>F2441</b>				
0	123,023,176	123,058,663	-35,487	-0.03%
1	4,625,702	4,599,313	26,389	0.57%
2	2,173,005	2,136,953	36,052	1.66%
3	230,054	257,762	-27,708	-12.04%
4	24,481	23,754	727	2.97%
5	26	0	26	100.00%
<b>F3800</b>				
0	129,688,139	129,695,303	-7,164	-0.01%
1	388,304	381,141	7,163	1.84%
<b>F6251</b>				
0	125,140,982	125,185,863	-44,881	-0.04%
1	4,935,461	4,890,581	44,880	0.91%
<b>F8582</b>				
0	126,844,359	126,885,366	-41,007	-0.03%
1	3,232,084	3,191,078	41,006	1.27%
<b>F8606</b>				
0	128,562,071	128,578,203	-16,132	-0.01%
1	1,086,638	1,057,306	29,332	2.70%
2	427,734	440,935	-13,201	-3.09%
<b>IE</b>				
0	130,017,063	130,014,627	2,436	0.00%
1	59,380	61,817	-2,437	-4.10%
<b>MARS</b>				
1	57,199,788	57,216,267	-16,479	-0.03%
2	51,302,089	51,249,134	52,955	0.10%
3	2,312,875	2,326,262	-13,387	-0.58%
4	19,170,266	19,284,780	-114,514	-0.60%
5	73,577	0	73,577	100.00%
6	17,848	0	17,848	100.00%
<b>MIDR</b>				
0	129,363,439	129,356,030	7,409	0.01%
1	713,004	720,414	-7,410	-1.04%

**2002 STATISTICS OF INCOME PUBLIC USE TAX FILE**

**Weighted sum for each Code Field**

Codes and Values	2002 Full SOI Individual Sample	2002 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
<b>N20</b>				
0	126,741,350	126,612,809	128,541	0.10%
1	3,155,137	3,280,194	-125,057	-3.96%
2	168,633	168,464	169	0.10%
3	11,281	14,935	-3,654	-32.39%
4	41	42	-1	-2.44%
<b>N24</b>				
0	91,857,115	91,807,111	50,004	0.05%
1	18,590,595	18,627,752	-37,157	-0.20%
2	14,040,062	14,095,318	-55,256	-0.39%
3	4,246,004	4,193,306	52,698	1.24%
4	1,013,374	1,024,103	-10,729	-1.06%
5	224,760	215,120	9,640	4.29%
6	68,407	71,521	-3,114	-4.55%
7	21,341	30,224	-8,883	-41.62%
8	11,561	7,194	4,367	37.77%
9	3,185	4,764	-1,579	-49.58%
10	39	30	9	23.08%
<b>N25</b>				
0	126,534,187	126,530,449	3,738	0.00%
1	3,340,510	3,354,567	-14,057	-0.42%
2	194,996	183,356	11,640	5.97%
3	5,783	6,864	-1,081	-18.69%
4	968	1,207	-239	-24.69%
<b>PREP</b>				
0	55,680,079	55,941,437	-261,358	-0.47%
1	72,518,511	72,258,147	260,364	0.36%
2	241,079	235,756	5,323	2.21%
3	9,027	7,908	1,119	12.40%
4	834,793	850,575	-15,782	-1.89%
6	792,955	782,620	10,335	1.30%
<b>SCHB</b>				
0	105,170,507	105,228,305	-57,798	-0.05%
1	24,905,936	24,848,139	57,797	0.23%
<b>SCHCF</b>				
0	109,626,547	109,612,214	14,333	0.01%
1	18,430,249	18,444,650	-14,401	-0.08%
2	1,525,059	1,531,619	-6,560	-0.43%
3	335,315	331,204	4,111	1.23%
4	159,273	156,758	2,515	1.58%

**2002 STATISTICS OF INCOME PUBLIC USE TAX FILE**

**Weighted sum for each Code Field**

Codes and Values	2002 Full SOI Individual Sample	2002 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
<b>SCHE</b>				
0	114,668,235	114,643,446	24,789	0.02%
1	15,408,208	15,432,997	-24,789	-0.16%
<b>STATE</b>				
0	0	2,466,623	-2,466,623	100.00%
1	1,964,690	1,908,427	56,263	2.86%
2	327,153	313,586	13,567	4.15%
3	2,395,321	2,375,776	19,545	0.82%
4	1,097,137	1,060,974	36,163	3.30%
5	15,165,019	14,740,472	424,547	2.80%
6	2,040,331	2,046,105	-5,774	-0.28%
7	1,627,046	1,563,853	63,193	3.88%
8	313,448	337,813	-24,365	-7.77%
9	318,494	310,967	7,527	2.36%
10	7,788,413	7,616,978	171,435	2.20%
11	3,723,680	3,656,328	67,352	1.81%
12	572,170	578,051	-5,881	-1.03%
13	581,292	590,189	-8,897	-1.53%
14	5,701,093	5,574,300	126,793	2.22%
15	2,856,864	2,740,131	116,733	4.09%
16	1,361,073	1,415,957	-54,884	-4.03%
17	1,221,724	1,187,050	34,674	2.84%
18	1,826,022	1,830,202	-4,180	-0.23%
19	1,913,885	1,840,171	73,714	3.85%
20	573,023	567,265	5,758	1.00%
21	2,510,762	2,403,487	107,275	4.27%
22	2,997,926	2,905,925	92,001	3.07%
23	4,551,714	4,522,679	29,035	0.64%
24	2,359,358	2,307,427	51,931	2.20%
25	1,036,846	1,040,234	-3,388	-0.33%
26	2,553,382	2,628,736	-75,354	-2.95%
27	462,932	453,360	9,572	2.07%
28	800,804	811,732	-10,928	-1.36%
29	990,474	962,515	27,959	2.82%
30	641,456	645,638	-4,182	-0.65%
31	3,972,094	3,733,694	238,400	6.00%
32	719,137	687,374	31,763	4.42%
33	8,483,057	8,274,162	208,895	2.46%
34	3,592,438	3,592,526	-88	0.00%
35	267,785	282,765	-14,980	-5.59%
36	5,403,670	5,334,800	68,870	1.27%
37	1,524,796	1,499,536	25,260	1.66%
38	1,596,663	1,554,352	42,311	2.65%
39	5,816,640	5,697,998	118,642	2.04%
40	514,737	503,833	10,904	2.12%
41	1,891,371	1,929,612	-38,241	-2.02%
42	341,350	341,607	-257	-0.08%



**2002 STATISTICS OF INCOME PUBLIC USE TAX FILE**

**Weighted sum for each Code Field**

<b>Codes and Values</b>	<b>2002 Full SOI Individual Sample</b>	<b>2002 Public Use Sample</b>	<b>Full Sample less Public Use</b>	<b>Percentage Difference between Full and Public use</b>
43	2,585,680	2,596,949	-11,269	-0.44%
44	9,340,768	9,164,208	176,560	1.89%
45	981,341	999,378	-18,037	-1.84%
46	319,014	312,928	6,086	1.91%
47	3,453,426	3,332,280	121,146	3.51%
48	2,765,248	2,768,990	-3,742	-0.14%
49	748,128	732,430	15,698	2.10%
50	2,545,166	2,447,363	97,803	3.84%
51	214,760	197,827	16,933	7.88%
52	254,177	688,877	-434,700	-171.02%
53	175,375	0	175,375	100.00%
54	296,088	0	296,088	100.00%
TFORM				
0	80,748,948	80,751,297	-2,349	0.00%
1	28,714,328	28,814,042	-99,714	-0.35%
2	20,613,167	20,511,105	102,062	0.50%
TXST				
0	27,721,622	27,562,692	158,930	0.57%
1	94,871,828	94,945,791	-73,963	-0.08%
2	37,114	41,128	-4,014	-10.82%
3	87,891	85,724	2,167	2.47%
4	77,619	68,278	9,341	12.03%
5	88,462	89,507	-1,045	-1.18%
6	21,560	17,700	3,860	17.90%
7	7,097,698	7,188,345	-90,647	-1.28%
8	49,020	53,625	-4,605	-9.39%
9	23,630	23,655	-25	-0.11%
XFPT				
0	10,225,882	10,303,977	-78,095	-0.76%
1	119,850,561	119,772,467	78,094	0.07%
XFST				
0	78,818,057	78,940,958	-122,901	-0.16%
1	51,258,386	51,135,486	122,900	0.24%

## 2002 STATISTICS OF INCOME PUBLIC USE TAX FILE

### Weighted sum for each Code Field

Codes and Values	2002 Full SOI Individual Sample	2002 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
<b>XOCAH</b>				
0	85,103,985	85,036,796	67,189	0.08%
1	20,501,966	20,527,193	-25,227	-0.12%
2	16,930,496	16,971,915	-41,419	-0.24%
3	5,613,401	5,671,296	-57,895	-1.03%
4	1,420,338	1,357,567	62,771	4.42%
5	333,091	321,312	11,779	3.54%
6	104,843	116,605	-11,762	-11.22%
7	39,373	43,408	-4,035	-10.25%
8	22,958	22,485	473	2.06%
9	2,459	2,910	-451	-18.34%
10	3,374	4,959	-1,585	-46.98%
12	8	0	8	100.00%
13	150	0	150	100.00%
<b>XOCAWH</b>				
0	129,286,706	129,286,383	323	0.00%
1	602,925	597,429	5,496	0.91%
2	131,745	131,378	367	0.28%
3	42,640	49,321	-6,681	-15.67%
4	11,463	10,731	732	6.39%
6	964	1,202	-238	-24.69%
<b>XOODEP</b>				
0	126,916,119	126,775,324	140,795	0.11%
1	2,294,907	2,381,616	-86,709	-3.78%
2	688,394	730,428	-42,034	-6.11%
3	144,070	156,744	-12,674	-8.80%
4	25,250	22,325	2,925	11.58%
5	6,743	8,824	-2,081	-30.86%
6	3	0	3	100.00%
7	958	1,182	-224	-23.38%
<b>XOPAR</b>				
0	127,833,147	127,810,982	22,165	0.02%
1	1,885,897	1,902,123	-16,226	-0.86%
2	341,640	346,618	-4,978	-1.46%
3	12,334	15,073	-2,739	-22.21%
4	3,425	1,647	1,778	51.91%

## 2002 STATISTICS OF INCOME PUBLIC USE TAX FILE

### Weighted sum for each Code Field

Codes and Values	2002 Full SOI Individual Sample	2002 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use	
XTOT	0	10,225,882	10,303,977	-78,095	-0.76%
	1	47,686,954	47,540,147	146,807	0.31%
	2	35,230,833	35,203,259	27,574	0.08%
	3	17,053,020	16,997,021	55,999	0.33%
	4	12,872,155	13,065,156	-193,001	-1.50%
	5	5,025,907	5,068,431	-42,524	-0.85%
	6	1,409,039	1,329,775	79,264	5.63%
	7	365,729	352,478	13,251	3.62%
	8	127,344	132,756	-5,412	-4.25%
	9	48,594	50,546	-1,952	-4.02%
	10	24,814	24,999	-185	-0.75%
	11	2,609	2,910	-301	-11.54%
	12	3,374	4,959	-1,585	-46.98%
	13	30	30	0	0.00%
	14	8	0	8	100.00%
	15	151	0	151	100.00%

**2002 STATISTICS OF INCOME PUBLIC USE TAX FILE**

**Weighted sum of the amounts in each amount field**

<b>Codes and Values</b>	<b>2002 Full SOI Individual Sample</b>	<b>2002 Public Use Sample</b>	<b>Full Sample less Public Use</b>	<b>Percentage Difference between Full and Public use</b>
E00100	6,033,585,531,714	6,030,418,026,190	3,167,505,524	0.05%
E00200	4,559,690,903,361	4,574,000,613,605	(14,309,710,244)	-0.31%
E00300	149,024,899,360	146,831,293,108	2,193,606,252	1.47%
E00400	54,564,465,118	55,198,565,969	(634,100,851)	-1.16%
E00600	103,241,331,513	100,668,295,360	2,573,036,153	2.49%
E00700	23,875,812,862	23,648,086,122	227,726,740	0.95%
E00800	6,523,019,126	5,675,873,141	847,145,985	12.99%
E00900	220,783,572,415	218,888,083,641	1,895,488,774	0.86%
E01000	238,368,457,707	232,812,978,897	5,555,478,810	2.33%
E01100	420,312,136	466,611,436	(46,299,300)	-11.02%
E01200	(2,386,530,325)	-2,522,146,026	135,615,701	-5.68%
E01400	88,219,481,297	89,038,751,122	(819,269,825)	-0.93%
E01500	561,031,601,635	553,536,840,338	7,494,761,297	1.34%
E01700	357,840,959,534	355,232,274,918	2,608,684,616	0.73%
E02000	278,192,646,776	279,926,027,988	(1,733,381,212)	-0.62%
E02100	(14,419,719,471)	-14,558,670,372	138,950,901	-0.96%
E02300	43,129,155,210	42,713,999,429	415,155,781	0.96%
E02400	205,658,281,060	203,971,005,838	1,687,275,222	0.82%
E02500	93,459,493,988	92,286,046,141	1,173,447,847	1.26%
E03150	9,462,403,516	9,290,487,126	171,916,390	1.82%
E03210	4,469,546,480	4,471,237,228	(1,690,748)	-0.04%
E03220	712,504,999	712,248,432	256,567	0.04%
E03230	6,154,145,149	6,274,143,365	(119,998,216)	-1.95%
E03260	18,687,162,452	18,555,295,367	131,867,085	0.71%
E03270	10,494,247,006	10,366,081,454	128,165,552	1.22%
E03300	16,349,738,134	15,985,407,694	364,330,440	2.23%
E03400	192,750,016	172,178,139	20,571,877	10.67%
E03500	7,183,522,258	4,732,879,864	2,450,642,394	34.11%
E04600	761,440,430,212	761,905,770,295	(465,340,083)	-0.06%
E04800	4,096,127,650,685	4,093,693,737,448	2,433,913,237	0.06%
E05100	829,839,120,585	827,734,173,093	2,104,947,492	0.25%
E05200	861,857,430,290	859,114,532,314	2,742,897,976	0.32%
E05800	836,842,717,720	834,748,653,393	2,094,064,327	0.25%
E06000	3,880,470,695,400	3,881,553,453,770	(1,082,758,370)	-0.03%
E06200	1,674,679,771,408	1,672,825,458,074	1,854,313,334	0.11%
E06300	787,108,828,365	785,690,675,370	1,418,152,995	0.18%
E06500	796,986,267,848	795,138,517,794	1,847,750,054	0.23%

**2002 STATISTICS OF INCOME PUBLIC USE TAX FILE**

**Weighted sum of the amounts in each amount field**

<b>Element Name</b>	<b>2002 Full SOI Individual Sample</b>	<b>2002 Public Use Sample</b>	<b>Full Sample less Public Use</b>	<b>Percentage Difference between full and Public use</b>
E07150	39,862,410,863	39,614,148,111	248,262,752	0.62%
E07180	2,706,538,698	2,673,515,704	33,022,994	1.22%
E07200	21,118,573	19,700,937	1,417,636	6.71%
E07220	21,520,271,185	21,660,817,790	(140,546,605)	-0.65%
E07230	4,882,853,165	4,999,284,888	(116,431,723)	-2.38%
E07240	1,058,218,630	1,049,740,716	8,477,914	0.80%
E07300	5,933,599,666	5,527,627,701	405,971,965	6.84%
E07400	750,854,701	730,621,304	20,233,397	2.69%
E07600	976,398,080	953,823,615	22,574,465	2.31%
E07970	306,960,637	315,513,447	(8,552,810)	-2.79%
E08800	796,980,306,857	795,135,040,068	1,845,266,789	0.23%
E09400	37,367,003,484	37,103,582,038	263,421,446	0.70%
E09600	6,853,900,749	6,872,384,507	(18,483,758)	-0.27%
E09700	117,943,381	159,511,979	(41,568,598)	-35.24%
E09800	31,446,384	27,038,418	4,407,966	14.02%
E09900	3,498,066,800	3,487,415,945	10,650,855	0.30%
E10300	834,915,128,045	832,804,057,286	2,111,070,759	0.25%
E10605	953,697,397,351	950,972,681,117	2,724,716,234	0.29%
E10700	717,492,263,357	717,357,480,644	134,782,713	0.02%
E10900	198,177,594,951	196,112,832,123	2,064,762,828	1.04%
E11070	6,415,752,697	6,350,257,369	65,495,328	1.02%
E11100	36,321,933,544	35,812,195,582	509,737,962	1.40%
E11200	1,564,478,272	1,553,337,164	11,141,108	0.71%
E11300	101,459,445	104,118,590	(2,659,145)	-2.62%
E11400	37,700,518	29,939,273	7,761,245	20.59%
E11900	(157,496,278,222)	-156,715,832,575	(780,445,647)	0.50%
E12000	33,796,653,486	33,348,168,973	448,484,513	1.33%
E12200	838,340,718	820,937,217	17,403,501	2.08%
E17500	79,773,667,628	78,856,759,990	916,907,638	1.15%
E18400	181,951,574,794	182,311,325,783	(359,750,989)	-0.20%
E18500	111,013,023,227	110,681,897,653	331,125,574	0.30%
E19200	351,495,772,789	351,605,436,045	(109,663,256)	-0.03%
E19700	140,571,364,599	138,870,085,243	1,701,279,356	1.21%
E19800	108,130,266,527	107,292,372,405	837,894,122	0.77%
E20100	34,293,124,635	34,267,321,415	25,803,220	0.08%
E20400	88,959,334,848	88,711,153,845	248,181,003	0.28%
E20500	1,294,436,869	1,473,005,044	(178,568,175)	-13.80%
E20550	62,750,926,860	62,725,908,479	25,018,381	0.04%

**2002 STATISTICS OF INCOME PUBLIC USE TAX FILE**

**Weighted sum of the amounts in each amount field**

<b>Element Name</b>	<b>2002 Full SOI Individual Sample</b>	<b>2002 Public Use Sample</b>	<b>Full Sample less Public Use</b>	<b>Percentage Difference between full and Public use</b>
E20600	4,794,212,988	4,754,065,190	40,147,798	0.84%
E20800	63,551,146,423	63,248,199,872	302,946,551	0.48%
E21040	26,986,525,936	26,696,753,499	289,772,437	1.07%
E22320	99,847,927,598	100,878,226,755	(1,030,299,157)	-1.03%
E22370	4,922,229,769	4,956,506,205	(34,276,436)	-0.70%
E22550	(103,264,321,587)	-103,482,283,077	217,961,490	-0.21%
E24515	10,921,507,581	10,875,819,629	45,687,952	0.42%
E24560	134,666,467,760	134,651,075,134	15,392,626	0.01%
E24570	233,327,973	229,548,563	3,779,410	1.62%
E24587	854,378,167	844,213,851	10,164,316	1.19%
E24595	989,519,200	1,019,882,399	(30,363,199)	-3.07%
E24605	38,723,300,531	38,021,141,737	702,158,794	1.81%
E24615	1,789,236,960	1,793,771,969	(4,535,009)	-0.25%
E25350	194,443,857,352	195,107,982,988	(664,125,636)	-0.34%
E25360	10,602,196,290	10,247,555,364	354,640,926	3.34%
E25370	46,912,919,158	46,910,717,500	2,201,658	0.00%
E25380	5,123,730,231	5,193,417,687	(69,687,456)	-1.36%
E25470	1,057,931,358	1,060,289,531	(2,358,173)	-0.22%
E25500	38,235,326,139	38,063,964,485	171,361,654	0.45%
E25700	15,012,231,157	15,880,714,359	(868,483,202)	-5.79%
E25800	7,873,166,880	7,540,713,423	332,453,457	4.22%
E25820	34,329,633,441	34,228,529,946	101,103,495	0.29%
E25850	64,161,824,606	64,270,884,820	(109,060,214)	-0.17%
E25860	38,004,407,481	37,977,419,945	26,987,536	0.07%
E25920	12,606,936,814	12,419,756,976	187,179,838	1.48%
E25940	43,461,507,264	43,297,246,752	164,260,512	0.38%
E25960	40,992,127,271	39,337,688,357	1,654,438,914	4.04%
E25980	111,230,974,854	111,491,217,676	(260,242,822)	-0.23%
E26100	6,871,412,013	6,980,669,981	(109,257,968)	-1.59%
E26110	1,661,022,440	1,592,098,876	68,923,564	4.15%
E26160	3,719,564,984	3,529,632,283	189,932,701	5.11%
E26170	28,736,202,968	28,791,088,783	(54,885,815)	-0.19%
E26180	52,367,319,873	49,457,978,966	2,909,340,907	5.56%
E26190	172,756,887,630	169,478,763,903	3,278,123,727	1.90%
E26270	237,967,189,321	239,739,604,765	(1,772,415,444)	-0.74%
E26390	12,762,164,748	12,795,270,156	(33,105,408)	-0.26%
E26400	1,521,840,038	1,631,917,499	(110,077,461)	-7.23%
E27200	2,786,575,496	2,688,245,359	98,330,137	3.53%

**2002 STATISTICS OF INCOME PUBLIC USE TAX FILE**

**Weighted sum of the amounts in each amount field**

<b>Element Name</b>	<b>2002 Full SOI Individual Sample</b>	<b>2002 Public Use Sample</b>	<b>Full Sample less Public Use</b>	<b>Percentage Difference between full and Public use</b>
E30400	223,011,812,800	221,428,927,027	1,582,885,773	0.71%
E30500	36,801,393,873	36,180,518,568	620,875,305	1.69%
E32800	14,552,435,437	14,404,999,113	147,436,324	1.01%
E33000	14,287,901,747	14,111,895,321	176,006,426	1.23%
E53220	225,003,844	225,909,198	(905,354)	-0.40%
E53240	55,029,101	56,623,310	(1,594,209)	-2.90%
E53260	7,820,836	5,518,785	2,302,051	29.43%
E53280	171,933,855	177,522,446	(5,588,591)	-3.25%
E53300	305,473,845	304,562,995	910,850	0.30%
E53410	3,408,963,297	3,437,217,886	(28,254,589)	-0.83%
E58950	27,285,269,932	26,633,513,443	651,756,489	2.39%
E58990	1,536,710,007	1,372,824,682	163,885,325	10.66%
E59560	304,445,940,913	304,728,968,376	(283,027,463)	-0.09%
E59680	1,114,947,949	1,102,165,252	12,782,697	1.15%
E59700	3,346,681,905	3,362,442,951	(15,761,046)	-0.47%
E59720	33,736,942,403	33,613,983,764	122,958,639	0.36%
E60000	752,391,334,373	747,531,906,219	4,859,428,154	0.65%
E62100	852,499,464,645	848,647,937,514	3,851,527,131	0.45%
E62720	153,512,921,525	150,795,129,244	2,717,792,281	1.77%
E62730	6,451,189,531	6,428,586,612	22,602,919	0.35%
E62740	159,488,420,137	156,903,772,432	2,584,647,705	1.62%
E62748	24,125,411,596	23,491,584,690	633,826,906	2.63%
E62900	4,891,488,404	4,564,703,636	326,784,768	6.68%
E68000	22,349,898,221	22,493,049,270	(143,151,049)	-0.64%
E82200	8,835,894,593	9,400,567,314	(564,672,721)	-6.39%
E87500	3,036,384,857	3,150,779,434	(114,394,577)	-3.77%
E87510	1,035,523,857	1,082,706,332	(47,182,475)	-4.56%
E87520	4,071,908,714	4,233,485,766	(161,577,052)	-3.97%
E87530	13,755,777,810	13,557,119,796	198,658,014	1.44%
E87540	9,441,105,413	9,268,382,473	172,722,940	1.83%
E87550	1,888,207,795	1,853,655,122	34,552,673	1.83%
E90040	1,022,473,979,452	1,027,263,072,821	(4,789,093,369)	-0.47%
E90050	359,724,284,403	364,648,270,115	(4,923,985,712)	-1.37%
E90080	14,217,230,994	13,244,102,390	973,128,604	6.84%
E90100	449,959,420,743	447,843,147,322	2,116,273,421	0.47%
E90190	36,560,593,881	36,583,440,262	(22,846,381)	-0.06%
E90210	15,980,279,996	16,041,138,375	(60,858,379)	-0.38%
E90240	4,990,270,857	4,921,468,656	68,802,201	1.38%

**2002 STATISTICS OF INCOME PUBLIC USE TAX FILE**

**Weighted sum of the amounts in each amount field**

<b>Element Name</b>	<b>2002 Full SOI Individual Sample</b>	<b>2002 Public Use Sample</b>	<b>Full Sample less Public Use</b>	<b>Percentage Difference between full and Public use</b>
E90250	6,291,111,889	6,342,493,952	(51,382,063)	-0.82%
E90280	11,343,578,085	11,324,084,730	19,493,355	0.17%
E90370	65,907,914,065	65,661,599,526	246,314,539	0.37%
P04470	1,407,441,377,442	1,403,972,025,163	3,469,352,279	0.25%
P08000	897,610,216	581,319,301	316,290,915	35.24%
P22250	(46,323,022,382)	-47,917,093,334	1,594,070,952	-3.44%
P23250	154,768,324,839	152,175,655,227	2,592,669,612	1.68%
P27895	716,112,136	737,020,112	(20,907,976)	-2.92%
P60100	20,966,132,153	20,963,673,437	2,458,716	0.01%
P61850	92,524,752,016	92,880,729,562	(355,977,546)	-0.38%
P65300	41,413,066,284	41,975,329,288	(562,263,004)	-1.36%
P65400	34,190,058,548	33,467,096,311	722,962,237	2.11%
S27860	1,126,781,465	1,133,051,013	(6,269,548)	-0.56%
T27800	527,438,936	556,840,050	(29,401,114)	-5.57%



**2002 PUBLIC USE TAX FILE**

2002 FEDERAL TAX FORMS (with element numbers referenced)

**2002 PUBLIC USE TAX FILE**

**ELEMENT NUMBERS**

Element Numbers presented on the tax forms and schedules lines can be used to cross reference to the Core Record Layout.

Label

(See instructions on page 21.)

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

Presidential Election Campaign (See page 21.)

Label Here

For the year Jan. 1–Dec. 31, 2002, or other tax year beginning , 2002, ending , 20

OMB No. 1545-0074

Form fields for name, address, and social security numbers.

Important! You must enter your SSN(s) above.

Note. Checking "Yes" will not change your tax or reduce your refund. Do you, or your spouse if filing a joint return, want \$3 to go to this fund?

Filing Status

Check only one box.

- 1 Single, 2 Married filing jointly, 3 Married filing separately, 4 Head of household, 5 Qualifying widow(er)

Exemptions

If more than five dependents, see page 22.

Exemptions section including boxes 6a, 6b, 6c (Dependents), and 6d.

Income

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

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

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

Income section with lines 7 through 22.

Adjusted Gross Income

Adjusted Gross Income section with lines 23 through 35.



**Label**  
(See page 21.)

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

L A B E L  H E R E	Your first name and initial	Last name		
	If a joint return, spouse's first name and initial	Last name		
	Home address (number and street). If you have a P.O. box, see page 22.		Apt. no.	
	City, town or post office, state, and ZIP code. If you have a foreign address, see page 22.			

OMB No. 1545-0085

Your social security number \_\_\_\_\_

Spouse's social security number \_\_\_\_\_

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

**Presidential Election Campaign**  
(See page 22.)

**Note.** Checking "Yes" will not change your tax or reduce your refund.  
Do you, or your spouse if filing a joint return, want \$3 to go to this fund? . . .

You  Yes  No      Spouse  Yes  No

**Filing status**

- 1  Single
- 2  Married filing jointly (even if only one had income)
- 3  Married filing separately. Enter spouse's SSN above and full name here. ▶ \_\_\_\_\_
- 4  Head of household (with qualifying person). (See page 23.)  
If the qualifying person is a child but not your dependent, enter this child's name here. ▶ \_\_\_\_\_
- 5  Qualifying widow(er) with dependent child (year spouse died ▶ \_\_\_\_\_). (See page 24.)

Check only one box.

**Exemptions**

6a  **Yourself.** If your parent (or someone else) can claim you as a dependent on his or her tax return, **do not** check box 6a.

b  **Spouse**

c **Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If qualifying child for child tax credit (see page 25)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

No. of boxes checked on 6a and 6b \_\_\_\_\_

No. of children on 6c who:

- lived with you \_\_\_\_\_
- did not live with you due to divorce or separation (see page 26) \_\_\_\_\_

Dependents on 6c not entered above \_\_\_\_\_

Add numbers on lines above

If more than six dependents, see page 24.

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 27.

Enclose, but do not attach, any payment.

<b>7</b> Wages, salaries, tips, etc. Attach Form(s) W-2.	7
<b>8a</b> Taxable interest. Attach Schedule 1 if required.	8a
<b>b</b> Tax-exempt interest. <b>Do not</b> include on line 8a.	8b
<b>9</b> Ordinary dividends. Attach Schedule 1 if required.	9
<b>10</b> Capital gain distributions (see page 27).	10
<b>11a</b> IRA distributions.	11a
<b>11b</b> Taxable amount (see page 27).	11b
<b>12a</b> Pensions and annuities.	12a
<b>12b</b> Taxable amount (see page 28).	12b
<b>13</b> Unemployment compensation and Alaska Permanent Fund dividends.	13
<b>14a</b> Social security benefits.	14a
<b>14b</b> Taxable amount (see page 30).	14b
<b>15</b> Add lines 7 through 14b (far right column). This is your <b>total income</b> .	15
<b>16</b> Educator expenses (see page 30).	16
<b>17</b> IRA deduction (see page 30).	17
<b>18</b> Student loan interest deduction (see page 33).	18
<b>19</b> Tuition and fees deduction (see page 33).	19
<b>20</b> Add lines 16 through 19. These are your <b>total adjustments</b> .	20
<b>21</b> Subtract line 20 from line 15. This is your <b>adjusted gross income</b> .	21

**Adjusted gross income**

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

**credits, and payments**

23a Check {  You were 65 or older  Blind } Enter number of boxes checked ▶ 23a   
if: {  Spouse was 65 or older  Blind }

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

**Standard Deduction for—**  
• People who checked any box on line 23a or 23b or who can be claimed as a dependent, see page 34.  
• All others:  
Single, \$4,700  
Head of household, \$6,900  
Married filing jointly or Qualifying widow(er), \$7,850  
Married filing separately, \$3,925

24 Enter your **standard deduction** (see left margin). 24

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

26 Multiply \$3,000 by the total number of exemptions claimed on line 6d. 26

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

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

29 Credit for child and dependent care expenses. Attach Schedule 2. 29

30 Credit for the elderly or the disabled. Attach Schedule 3. 30

31 Education credits. Attach Form 8863. 31

32 Retirement savings contributions credit. Attach Form 8880. 32

33 Child tax credit (see page 38). 33

34 Adoption credit. Attach Form 8839. 34

35 Add lines 29 through 34. These are your **total credits**. 35

36 Subtract line 35 from line 28. If line 35 is more than line 28, enter -0-. 36

37 Advance earned income credit payments from Form(s) W-2. 37

38 Add lines 36 and 37. This is your **total tax**. ▶ 38

39 Federal income tax withheld from Forms W-2 and 1099. 39

40 2002 estimated tax payments and amount applied from 2001 return. 40

41 **Earned income credit (EIC)**. 41

42 Additional child tax credit. Attach Form 8812. 42

43 Add lines 39 through 42. These are your **total payments**. ▶ 43

**Refund**

44 If line 43 is more than line 38, subtract line 38 from line 43. This is the amount you **overpaid**. 44

Direct deposit? See page 52 and fill in 45b, 45c, and 45d.

45a Amount of line 44 you want **refunded to you**. ▶ 45a

▶ b Routing number  ▶ c Type:  Checking  Savings

▶ d Account number

46 Amount of line 44 you want **applied to your 2003 estimated tax**. 46

**Amount you owe**

47 **Amount you owe**. Subtract line 43 from line 38. For details on how to pay, see page 53. ▶ 47

48 Estimated tax penalty (see page 53). 48

**Third party designee**

Do you want to allow another person to discuss this return with the IRS (see page 54)?  **Yes**. Complete the following.  **No**

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

**Sign here**

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

Joint return? See page 22. Keep a copy for your records.

Your signature Date Your occupation Daytime phone number ( )

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

**Paid preparer's use only**

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

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



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

Form fields for name, address, and social security numbers.

Fields for social security numbers.

Important! You must enter your SSN(s) above.

Presidential Election Campaign (page 14)

Note. Checking "Yes" will not change your tax or reduce your refund. Do you, or your spouse if a joint return, want \$3 to go to this fund?

Yes/No checkboxes for the taxpayer and spouse.

Income Attach Form(s) W-2 here. Enclose, but do not attach, any payment.

Income section with lines 1 through 6, including adjusted gross income and taxable income.

Note. You must check Yes or No.

Payments and tax

Payments and tax section with lines 7 through 10, including federal income tax withheld and total payments.

Refund

Have it directly deposited! See page 21 and fill in 11b, 11c, and 11d.

Refund section with line 11a and routing/account numbers.

Amount you owe

Amount you owe section with line 12.

Third party designee

Third party designee section with name, phone, and PIN fields.

Sign here

Joint return? See page 13. Keep a copy for your records.

Signature section with fields for taxpayer and spouse signatures, dates, and occupations.

Paid preparer's use only

Paid preparer's use only section with signature, date, and identification fields.

**Schedule A—Itemized Deductions**  
(Schedule B is on back)

▶ **Attach to Form 1040.** ▶ **See Instructions for Schedules A and B (Form 1040).**

Name(s) shown on Form 1040

Your social security number

<b>Medical and Dental Expenses</b>	<b>1</b>	<b>Caution.</b> Do not include expenses reimbursed or paid by others. Medical and dental expenses (see page A-2)	<b>1</b>				
	<b>2</b>	Enter amount from Form 1040, line 36	<b>2</b>				
	<b>3</b>	Multiply line 2 by 7.5% (.075)	<b>3</b>				
	<b>4</b>	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	<b>4</b>				
<b>Taxes You Paid</b> (See page A-2.)	<b>5</b>	State and local income taxes	<b>5</b>				
	<b>6</b>	Real estate taxes (see page A-2)	<b>6</b>				
	<b>7</b>	Personal property taxes	<b>7</b>				
	<b>8</b>	Other taxes. List type and amount ▶	<b>8</b>				
	<b>9</b>	Add lines 5 through 8	<b>9</b>				
<b>Interest You Paid</b> (See page A-3.)	<b>10</b>	Home mortgage interest and points reported to you on Form 1098	<b>10</b>				
	<b>11</b>	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-3 and show that person's name, identifying no., and address ▶	<b>11</b>				
	<b>12</b>	Points not reported to you on Form 1098. See page A-3 for special rules	<b>12</b>				
	<b>13</b>	Investment interest. Attach Form 4952 if required. (See page A-3.)	<b>13</b>				
<b>Gifts to Charity</b> If you made a gift and got a benefit for it, see page A-4.	<b>14</b>	Add lines 10 through 13	<b>14</b>				
	<b>15</b>	Gifts by cash or check. If you made any gift of \$250 or more, see page A-4	<b>15</b>				
	<b>16</b>	Other than by cash or check. If any gift of \$250 or more, see page A-4. You <b>must</b> attach Form 8283 if over \$500	<b>16</b>				
	<b>17</b>	Carryover from prior year	<b>17</b>				
<b>18</b>	Add lines 15 through 17	<b>18</b>					
<b>Casualty and Theft Losses</b>	<b>19</b>	Casualty or theft loss(es). Attach Form 4684. (See page A-5.)	<b>19</b>				
<b>Job Expenses and Most Other Miscellaneous Deductions</b> (See page A-5 for expenses to deduct here.)	<b>20</b>	Unreimbursed employee expenses—job travel, union dues, job education, etc. You <b>must</b> attach Form 2106 or 2106-EZ if required. (See page A-5.) ▶	<b>20</b>				
	<b>21</b>	Tax preparation fees	<b>21</b>				
	<b>22</b>	Other expenses—investment, safe deposit box, etc. List type and amount ▶	<b>22</b>				
	<b>23</b>	Add lines 20 through 22	<b>23</b>				
	<b>24</b>	Enter amount from Form 1040, line 36	<b>24</b>				
	<b>25</b>	Multiply line 24 by 2% (.02)	<b>25</b>				
<b>26</b>	Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-	<b>26</b>					
<b>Other Miscellaneous Deductions</b>	<b>27</b>	Other—from list on page A-6. List type and amount ▶	<b>27</b>				
<b>Total Itemized Deductions</b>	<b>28</b>	Is Form 1040, line 36, over \$137,300 (over \$68,650 if married filing separately)? <input type="checkbox"/> <b>No.</b> Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 38. <input type="checkbox"/> <b>Yes.</b> Your deduction may be limited. See page A-6 for the amount to enter.	<b>28</b>				



occupation, even if you do not get a new job.

- Certain business use of part of your home. For details, including limits that apply, use TeleTax topic 509 (see page 13 of the Form 1040 instructions) or see **Pub. 587**.

- Certain educational expenses. For details, use TeleTax topic 513 (see page 13 of the Form 1040 instructions) or see **Pub. 508**. Reduce your educational expenses by any tuition and fees deduction you claimed on Form 1040, line 26.



You may be able to take a credit for your educational expenses instead of a deduction. See **Form 8863** for details.

## Line 21

### Tax Preparation Fees

Enter the fees you paid for preparation of your tax return, including fees paid for filing your return electronically. If you paid your tax by credit card, **do not** include the convenience fee you were charged.

## Line 22

### Other Expenses

Enter the total amount you paid to produce or collect taxable income and manage or protect property held for earning income. But **do not** include any personal expenses.

List the type and amount of each expense on the dotted lines next to line 22. If you need more space, attach a statement showing the type and amount of each expense. Enter one total on line 22.

Examples of expenses to include on line 22 are:

- Certain legal and accounting fees.
- Clerical help and office rent.
- Custodial (for example, trust account) fees.
- Your share of the investment expenses of a regulated investment company.
- Certain losses on nonfederally insured deposits in an insolvent or bankrupt financial institution. For details, including limits that apply, see **Pub. 529**.
- Casualty and theft losses of property used in performing services as an employee from **Form 4684**, lines 32 and 38b, or **Form 4797**, line 18b(1).
- Deduction for repayment of amounts under a claim of right if \$3,000 or less.

## Other Miscellaneous Deductions

### Line 27

Only the expenses listed next can be deducted on this line. List the type and amount of each expense on the dotted lines next to line 27. If you need more space, attach a state-

ment showing the type and amount of each expense. Enter one total on line 27.

- Gambling losses, but only to the extent of gambling winnings reported on Form 1040, line 21.
- Casualty and theft losses of income-producing property from **Form 4684**, lines 32 and 38b, or **Form 4797**, line 18b(1).
- Federal estate tax on income in respect of a decedent.
- Amortizable bond premium on bonds acquired before October 23, 1986.
- Deduction for repayment of amounts under a claim of right if over \$3,000. See **Pub. 525** for details.
- Certain unrecovered investment in a pension.
- Impairment-related work expenses of a disabled person.

For more details, see **Pub. 529**.

## Total Itemized Deductions

### Line 28

Use the worksheet below to figure the amount to enter on line 28 if the amount on Form 1040, line 36, is over \$137,300 (\$68,650 if married filing separately).

### Itemized Deductions Worksheet—Line 28

Keep for Your Records



1. Add the amounts on Schedule A, lines 4, 9, 14, 18, 19, 26, and 27 . . . . .	1.	<input type="text"/>
2. Add the amounts on Schedule A, lines 4, 13, and 19, plus any gambling and casualty or theft losses included on line 27 . . . . .	2.	<input type="text"/>
<div data-bbox="185 1378 279 1476" data-label="Image"> </div> <div data-bbox="292 1400 1239 1457" data-label="Text"> <p>Be sure your total gambling and casualty or theft losses are clearly identified on the dotted lines next to line 27.</p> </div>		
3. Is the amount on line 2 less than the amount on line 1?	3.	<input type="text"/>
<input type="checkbox"/> <b>No.</b> Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 28.		
<input type="checkbox"/> <b>Yes.</b> Subtract line 2 from line 1 . . . . .		
4. Multiply line 3 above by 80% (.80) . . . . .	4.	<input type="text"/>
5. Enter the amount from Form 1040, line 36 . . . . .	5.	<input type="text"/>
6. Enter: \$137,300 (\$68,650 if married filing separately) . . . . .	6.	<input type="text"/>
7. Is the amount on line 6 less than the amount on line 5?	7.	<input type="text"/>
<input type="checkbox"/> <b>No.</b> Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 28.		
<input type="checkbox"/> <b>Yes.</b> Subtract line 6 from line 5 . . . . .	7.	<input type="text"/>
8. Multiply line 7 above by 3% (.03) . . . . .	8.	<input type="text"/>
9. Enter the <b>smaller</b> of line 4 or line 8 . . . . .	9.	<input type="text"/>
10. <b>Total itemized deductions.</b> Subtract line 9 from line 1. Enter the result here and on Schedule A, line 28 . . . . .	10.	<input type="text"/>

**SCHEDULE C  
(Form 1040)**

**Profit or Loss From Business**  
(Sole Proprietorship)

OMB No. 1545-0074

**2002**

Attachment  
Sequence No. **09**

Department of the Treasury  
Internal Revenue Service (99)

▶ Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.  
▶ Attach to Form 1040 or 1041. ▶ See Instructions for Schedule C (Form 1040).

Name of proprietor \_\_\_\_\_ Social security number (SSN) \_\_\_\_\_

**A** Principal business or profession, including product or service (see page C-1 of the instructions) \_\_\_\_\_

**B** Enter code from pages C-7, 8, & 9 

--	--	--	--	--	--	--	--	--	--

**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 2002? If "No," see page C-3 for limit on losses  Yes  No

**H** If you started or acquired this business during 2002, check here

**Part I Income**

1 Gross receipts or sales. <b>Caution.</b> If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here <input type="checkbox"/>	1		
2 Returns and allowances	2		
3 Subtract line 2 from line 1	3		
4 Cost of goods sold (from line 42 on page 2)	4		
5 <b>Gross profit.</b> Subtract line 4 from line 3	5		
6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3)	6		
7 <b>Gross income.</b> Add lines 5 and 6	7		

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

8 Advertising	8			19 Pension and profit-sharing plans	19		
9 Bad debts from sales or services (see page C-3)	9			20 Rent or lease (see page C-5):	20		
10 Car and truck expenses (see page C-3)	10			a Vehicles, machinery, and equipment	20a		
11 Commissions and fees	11			b Other business property	20b		
12 Depletion	12			21 Repairs and maintenance	21		
13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)	13			22 Supplies (not included in Part III)	22		
14 Employee benefit programs (other than on line 19)	14			23 Taxes and licenses	23		
15 Insurance (other than health)	15			24 Travel, meals, and entertainment:	24		
16 Interest:	16			a Travel	24a		
a Mortgage (paid to banks, etc.)	16a			b Meals and entertainment			
b Other	16b			c Enter nondeductible amount included on line 24b (see page C-5)			
17 Legal and professional services	17			d Subtract line 24c from line 24b	24d		
18 Office expense	18			25 Utilities	25		
28 <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27 in columns				26 Wages (less employment credits)	26		
29 Tentative profit (loss). Subtract line 28 from line 7				27 Other expenses (from line 48 on page 2)	27		
30 Expenses for business use of your home. Attach <b>Form 8829</b>				28	28		
31 <b>Net profit or (loss).</b> Subtract line 30 from line 29.				29	29		
• If a profit, enter on <b>Form 1040, line 12</b> , and also on <b>Schedule SE, line 2</b> (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.				30	30		
• If a loss, you <b>must</b> go to line 32.				31	31		
32 If you have a loss, check the box that describes your investment in this activity (see page C-6).							
• If you checked 32a, enter the loss on <b>Form 1040, line 12</b> , and also on <b>Schedule SE, line 2</b> (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.							
• If you checked 32b, you <b>must</b> attach <b>Form 6198</b> .							
				32a <input type="checkbox"/> All investment is at risk.			
				32b <input type="checkbox"/> Some investment is not at risk.			

**SCHEDULE D  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on Form 1040

**Capital Gains and Losses**

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

OMB No. 1545-0074

**2002**

Attachment  
Sequence No. 12

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-5 of the instructions)	(e) Cost or other basis (see page D-5 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 . . . . .						
3 <b>Total short-term sales price amounts.</b> Add lines 1 and 2 in column (d) . . . . .						
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .						
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .						
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your 2001 Capital Loss Carryover Worksheet . . . . .					( )	
7 <b>Net short-term capital gain or (loss).</b> Combine lines 1 through 6 in column (f).						

**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-5 of the instructions)	(e) Cost or other basis (see page D-5 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)	(g) 28% rate gain or (loss) * (see instr. below)
8						
9 Enter your long-term totals, if any, from Schedule D-1, line 9 . . . . .						
10 <b>Total long-term sales price amounts.</b> Add lines 8 and 9 in column (d) . . . . .						
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 . . . . .						
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .						
13 Capital gain distributions. See page D-1 of the instructions . . . . .						
14 Long-term capital loss carryover. Enter in both columns (f) and (g) the amount, if any, from line 13 of your 2001 Capital Loss Carryover Worksheet . . . . .					( )	( )
15 Combine lines 8 through 14 in column (g) . . . . .						
16 <b>Net long-term capital gain or (loss).</b> Combine lines 8 through 14 in column (f) <b>Next:</b> Go to Part III on the back.						

\* **28% rate gain or loss** includes all "collectibles gains and losses" (as defined on page D-6 of the instructions) and up to 50% of the eligible gain on qualified small business stock (see page D-4 of the instructions).

**Part III Taxable Gain or Deductible Loss**

**17** Combine lines 7 and 16 and enter the result. If a loss, go to line 18. If a gain, enter the gain on Form 1040, line 13, and complete Form 1040 through line 41 . . . . .

17		
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- Next:**
- If both lines 16 and 17 are gains **and** Form 1040, line 41, is more than zero, complete Part IV below.
  - Otherwise, skip the rest of Schedule D and complete Form 1040.

**18** If line 17 is a loss, enter here and on Form 1040, line 13, the **smaller** of (a) that loss or (b) (\$3,000) (or, if married filing separately, (\$1,500)). Then complete Form 1040 through line 39

18		
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- Next:**
- If the loss on line 17 is more than the loss on line 18 **or** if Form 1040, line 39, is less than zero, skip **Part IV** below and complete the **Capital Loss Carryover Worksheet** on page D-6 of the instructions before completing the rest of Form 1040.
  - Otherwise, skip **Part IV** below and complete the rest of Form 1040.

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

**19** Enter your unrecaptured section 1250 gain, if any, from line 17 of the worksheet on page D-7 of the instructions . . . . .

19		
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**If line 15 or line 19 is more than zero, complete the worksheet on page D-9 of the instructions to figure the amount to enter on lines 22, 29, and 40 below, and skip all other lines below. Otherwise, go to line 20.**

**20** Enter your taxable income from Form 1040, line 41 . . . . .

20		
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**21** Enter the **smaller** of line 16 or line 17 of Schedule D . . . . .

21		
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**22** If you are deducting investment interest expense on Form 4952, enter the amount from Form 4952, line 4e. Otherwise, enter -0-

22		
----	--	--

**23** Subtract line 22 from line 21. If zero or less, enter -0-

23		
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**24** Subtract line 23 from line 20. If zero or less, enter -0-

24		
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**25** Figure the tax on the amount on line 24. Use the Tax Table or Tax Rate Schedules, whichever applies

25		
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**26** Enter the **smaller** of:

- The amount on line 20 **or**
- \$46,700 if married filing jointly or qualifying widow(er);  
 \$27,950 if single;  
 \$37,450 if head of household; or  
 \$23,350 if married filing separately

26		
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**If line 26 is greater than line 24, go to line 27. Otherwise, skip lines 27 through 33 and go to line 34.**

**27** Enter the amount from line 24 . . . . .

27		
----	--	--

**28** Subtract line 27 from line 26. If zero or less, enter -0- and go to line 34

28		
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**29** Enter your qualified 5-year gain, if any, from line 8 of the worksheet on page D-8 . . . . .

29		
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**30** Enter the **smaller** of line 28 or line 29 . . . . .

30		
----	--	--

**31** Multiply line 30 by 8% (.08) . . . . .

31		
----	--	--

**32** Subtract line 30 from line 28 . . . . .

32		
----	--	--

**33** Multiply line 32 by 10% (.10) . . . . .

33		
----	--	--

**If the amounts on lines 23 and 28 are the same, skip lines 34 through 37 and go to line 38.**

**34** Enter the **smaller** of line 20 or line 23 . . . . .

34		
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**35** Enter the amount from line 28 (if line 28 is blank, enter -0-)

35		
----	--	--

**36** Subtract line 35 from line 34 . . . . .

36		
----	--	--

**37** Multiply line 36 by 20% (.20) . . . . .

37		
----	--	--

**38** Add lines 25, 31, 33, and 37 . . . . .

38		
----	--	--

**39** Figure the tax on the amount on line 20. Use the Tax Table or Tax Rate Schedules, whichever applies

39		
----	--	--

**40 Tax on all taxable income (including capital gains).** Enter the **smaller** of line 38 or line 39 here and on Form 1040, line 42 . . . . .

40		
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Complete this worksheet only if line 15 or line 19 of Schedule D is more than zero. Otherwise, complete Part IV of Schedule D to figure your tax. **Exception: Do not** use Schedule D, Part IV, or this worksheet to figure your tax if line 16 or line 17 of Schedule D or Form 1040, line 41, is zero or less; instead, see the instructions for Form 1040, line 42.

1.	Enter your taxable income from Form 1040, line 41 . . . . .	1.	<input type="text"/>
2.	Enter the <b>smaller</b> of line 16 or line 17 of Schedule D . . . . .	2.	<input type="text"/>
3.	If you are filing Form 4952, enter the amount from Form 4952, line 4e. Otherwise, enter -0-. <b>Also enter this amount on Schedule D, line 22</b> . . . . .	3.	<input type="text"/>
4.	Subtract line 3 from line 2. If zero or less, enter -0- . . . . .	4.	<input type="text"/>
5.	Combine lines 7 and 15 of Schedule D. If zero or less, enter -0- . . . . .	5.	<input type="text"/>
6.	Enter the <b>smaller</b> of line 5 above or Schedule D, line 15, but not less than zero . . . . .	6.	<input type="text"/>
7.	Enter the amount from Schedule D, line 19 . . . . .	7.	<input type="text"/>
8.	Add lines 6 and 7 . . . . .	8.	<input type="text"/>
9.	Subtract line 8 from line 4. If zero or less, enter -0- . . . . .	9.	<input type="text"/>
10.	Subtract line 9 from line 1. If zero or less, enter -0- . . . . .	10.	<input type="text"/>
11.	Enter the <b>smaller</b> of: <ul style="list-style-type: none"> <li>• The amount on line 1 or</li> <li>• \$46,700 if married filing jointly or qualifying widow(er);</li> <li>   \$27,950 if single;</li> <li>   \$37,450 if head of household; or</li> <li>   \$23,350 if married filing separately</li> </ul>	11.	<input type="text"/>
12.	Enter the <b>smaller</b> of line 10 or line 11 . . . . .	12.	<input type="text"/>
13.	Subtract line 4 from line 1. If zero or less, enter -0- . . . . .	13.	<input type="text"/>
14.	Enter the <b>larger</b> of line 12 or line 13 . . . . .	▶ 14.	<input type="text"/>
15.	Figure the tax on the amount on line 14. Use the Tax Table or Tax Rate Schedules, whichever applies . . . . .	▶ 15.	<input type="text"/>
<b>If lines 11 and 12 are the same, skip lines 16 through 21 and go to line 22. Otherwise, go to line 16.</b>			
16.	Subtract line 12 from line 11 . . . . .	▶ 16.	<input type="text"/>
17.	Enter your qualified 5-year gain, if any, from line 8 of the worksheet on page D-8. <b>Also enter this amount on Schedule D, line 29</b> . . . . .	17.	<input type="text"/>
18.	Enter the <b>smaller</b> of line 16 above or line 17 above . . . . .	18.	<input type="text"/>
19.	Multiply line 18 by 8% (.08) . . . . .	19.	<input type="text"/>
20.	Subtract line 18 from line 16 . . . . .	20.	<input type="text"/>
21.	Multiply line 20 by 10% (.10) . . . . .	21.	<input type="text"/>
<b>If lines 1 and 11 are the same, skip lines 22 through 34 and go to line 35. Otherwise, go to line 22.</b>			
22.	Enter the <b>smaller</b> of line 1 or line 9 . . . . .	22.	<input type="text"/>
23.	Enter the amount from line 16 (if line 16 is blank, enter -0-) . . . . .	23.	<input type="text"/>
24.	Subtract line 23 from line 22 . . . . .	▶ 24.	<input type="text"/>
25.	Multiply line 24 by 20% (.20) . . . . .	25.	<input type="text"/>
<b>If line 7 is zero or blank, skip lines 26 through 31 and go to line 32. Otherwise, go to line 26.</b>			
26.	Enter the <b>smaller</b> of line 4 or line 7 . . . . .	26.	<input type="text"/>
27.	Add lines 4 and 14 . . . . .	27.	<input type="text"/>
28.	Enter the amount from line 1 above . . . . .	28.	<input type="text"/>
29.	Subtract line 28 from line 27. If zero or less, enter -0- . . . . .	29.	<input type="text"/>
30.	Subtract line 29 from line 26. If zero or less, enter -0- . . . . .	▶ 30.	<input type="text"/>
31.	Multiply line 30 by 25% (.25) . . . . .	31.	<input type="text"/>
<b>If line 6 is zero, skip lines 32 through 34 and go to line 35. Otherwise, go to line 32.</b>			
32.	Add lines 14, 16, 24, and 30 . . . . .	32.	<input type="text"/>
33.	Subtract line 32 from line 1 . . . . .	33.	<input type="text"/>
34.	Multiply line 33 by 28% (.28) . . . . .	34.	<input type="text"/>
35.	Add lines 15, 19, 21, 25, 31, and 34 . . . . .	35.	<input type="text"/>
36.	Figure the tax on the amount on line 1. Use the Tax Table or Tax Rate Schedules, whichever applies . . . . .	36.	<input type="text"/>
37.	<b>Tax on all taxable income (including capital gains).</b> Enter the <b>smaller</b> of line 35 or line 36. Also enter this amount on Schedule D, line 40, and Form 1040, line 42 . . . . .	37.	<input type="text"/>

**SCHEDULE E  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Supplemental Income and Loss**

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

OMB No. 1545-0074

**2002**

Attachment  
Sequence No. **13**

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

Name(s) shown on return

Your social security number

**Part I** **Income or Loss From Rental Real Estate and Royalties** Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see page E-3). Report farm rental income or loss from Form 4835 on page 2, line 39.

<b>1</b> Show the kind and location of each <b>rental real estate property</b> :	<b>2</b> For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of: • 14 days or • 10% of the total days rented at fair rental value? (See page E-3.)	<b>Yes</b>	<b>No</b>
<b>A</b> .....		<b>A</b>	
<b>B</b> .....		<b>B</b>	
<b>C</b> .....		<b>C</b>	

Income:	Properties			Totals (Add columns A, B, and C.)
	A	B	C	
<b>3</b> Rents received . . . . .	<b>3</b>			<b>3</b>
<b>4</b> Royalties received . . . . .	<b>4</b>			<b>4</b>
<b>Expenses:</b>				
<b>5</b> Advertising . . . . .	<b>5</b>			
<b>6</b> Auto and travel (see page E-4) . . . . .	<b>6</b>			
<b>7</b> Cleaning and maintenance . . . . .	<b>7</b>			
<b>8</b> Commissions . . . . .	<b>8</b>			
<b>9</b> Insurance . . . . .	<b>9</b>			
<b>10</b> Legal and other professional fees . . . . .	<b>10</b>			
<b>11</b> Management fees . . . . .	<b>11</b>			
<b>12</b> Mortgage interest paid to banks, etc. (see page E-4) . . . . .	<b>12</b>			<b>12</b>
<b>13</b> Other interest . . . . .	<b>13</b>			
<b>14</b> Repairs . . . . .	<b>14</b>			
<b>15</b> Supplies . . . . .	<b>15</b>			
<b>16</b> Taxes . . . . .	<b>16</b>			
<b>17</b> Utilities . . . . .	<b>17</b>			
<b>18</b> Other (list) ▶ .....	<b>18</b>			
.....				
.....				
<b>19</b> Add lines 5 through 18 . . . . .	<b>19</b>			<b>19</b>
<b>20</b> Depreciation expense or depletion (see page E-4) . . . . .	<b>20</b>			<b>20</b>
<b>21</b> Total expenses. Add lines 19 and 20 . . . . .	<b>21</b>			
<b>22</b> Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-5 to find out if you must file Form 6198. . . . .	<b>22</b>			
<b>23</b> Deductible rental real estate loss. <b>Caution.</b> Your rental real estate loss on line 22 may be limited. See page E-5 to find out if you must file Form 8582. Real estate professionals must complete line 42 on page 2 . . . . .	<b>23</b>	(	) (	) (
<b>24</b> <b>Income.</b> Add positive amounts shown on line 22. <b>Do not</b> include any losses . . . . .	<b>24</b>			
<b>25</b> <b>Losses.</b> Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here . . . . .	<b>25</b>	(	)	
<b>26</b> <b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 39 on page 2 do not apply to you, also enter this amount on Form 1040, line 17. Otherwise, include this amount in the total on line 40 on page 2 . . . . .	<b>26</b>			

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

Your social security number

Note. If you report amounts from farming or fishing on Schedule E, you must enter your gross income from those activities on line 41 below. Real estate professionals must complete line 42 below.

Part II Income or Loss From Partnerships and S Corporations Note. If you report a loss from an at-risk activity, you must check either column (e) or (f) on line 27 to describe your investment in the activity. See page E-1. If you check column (f), you must attach Form 6198.

Table with 5 columns: (a) Name, (b) Enter P for partnership; S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, and Investment At Risk? (e) All is at risk, (f) Some is not at risk. Rows A through E.

Table with 5 columns: (g) Passive loss allowed, (h) Passive income from Schedule K-1, (i) Nonpassive loss from Schedule K-1, (j) Section 179 expense deduction from Form 4562, and (k) Nonpassive income from Schedule K-1. Rows A through E, 28a Totals, 28b Totals, 29, 30, 31.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name and (b) Employer identification number. Rows A and B.

Table with 4 columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, and (f) Other income from Schedule K-1. Rows A and B, 33a Totals, 33b Totals, 34, 35, 36.

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

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, and (e) Income from Schedules Q, line 3b. Row 37, 38.

Part V Summary

Table with 2 columns: Description and Amount. Rows 39, 40, 41, 42.



**SCHEDULE J  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Farm Income Averaging**

▶ Attach to Form 1040.

▶ See Instructions for Schedule J (Form 1040).

OMB No. 1545-0074

**2002**

Attachment  
Sequence No. **20**

Name(s) shown on Form 1040

Social security number (SSN)

1	Enter the taxable income from your 2002 Form 1040, line 41 . . . . .			1	
2	Enter your <b>elected farm income</b> (see page J-1). <b>Do not</b> enter more than the amount on line 1 . . . . .			2	
3	Subtract line 2 from line 1 . . . . .			3	
4	Figure the tax on the amount on line 3. Use the <b>2002</b> Tax Table, Tax Rate Schedules, Capital Gain Tax Worksheet, or Schedule D, whichever applies . . . . .			4	
5	If you used Schedule J to figure your tax for 2001, enter the amount from line 11 of your 2001 Schedule J. If you used Schedule J for 2000 but not 2001, enter the amount from line 15 of your 2000 Schedule J. If you used Schedule J for 1999 but not 2000 nor 2001, enter the amount from line 3 of your 1999 Schedule J. Otherwise, enter the taxable income from your <b>1999</b> Form 1040, line 39; Form 1040A, line 24; or Form 1040EZ, line 6. If zero or less, see page J-2 . . . . .	5			
6	Divide the amount on <b>line 2</b> by 3.0 . . . . .	6			
7	Combine lines 5 and 6. If zero or less, enter -0- . . . . .	7			
8	Figure the tax on the amount on line 7 using <b>1999</b> tax rates (see page J-3 of the instructions)			8	
9	If you used Schedule J to figure your tax for 2001, enter the amount from line 15 of your 2001 Schedule J. If you used Schedule J for 2000 but not 2001, enter the amount from line 3 of your 2000 Schedule J. Otherwise, enter the taxable income from your <b>2000</b> Form 1040, line 39; Form 1040A, line 25; or Form 1040EZ, line 6. If zero or less, see page J-4 . . . . .	9			
10	Enter the amount from line 6 . . . . .	10			
11	Combine lines 9 and 10. If less than zero, enter as a negative amount . . . . .	11			
12	Figure the tax on the amount on line 11 using <b>2000</b> tax rates (see page J-5 of the instructions)			12	
13	If you used Schedule J to figure your tax for 2001, enter the amount from line 3 of your 2001 Schedule J. Otherwise, enter the taxable income from your <b>2001</b> Form 1040, line 39; Form 1040A, line 25; or Form 1040EZ, line 6. If zero or less, see page J-6 . . . . .	13			
14	Enter the amount from line 6 . . . . .	14			
15	Combine lines 13 and 14. If less than zero, enter as a negative amount . . . . .	15			
16	Figure the tax on the amount on line 15 using <b>2001</b> tax rates (see page J-7 of the instructions)			16	
17	Add lines 4, 8, 12, and 16 . . . . .			17	
18	If you used Schedule J to figure your tax for 2001, enter the amount from line 12 of your 2001 Schedule J. If you used Schedule J for 2000 but not 2001, enter the amount from line 16 of your 2000 Schedule J. If you used Schedule J for 1999 but not 2000 nor 2001, enter the amount from line 4 of your 1999 Schedule J. Otherwise, enter the tax from your <b>1999</b> Form 1040, line 40*; Form 1040A, line 25*; or Form 1040EZ, line 10 . . . . .	18			
19	If you used Schedule J to figure your tax for 2001, enter the amount from line 16 of your 2001 Schedule J. If you used Schedule J for 2000 but not 2001, enter the amount from line 4 of your 2000 Schedule J. Otherwise, enter the tax from your <b>2000</b> Form 1040, line 40*; Form 1040A, line 26*; or Form 1040EZ, line 10 . . . . .	19			
20	If you used Schedule J to figure your tax for 2001, enter the amount from line 4 of your 2001 Schedule J. Otherwise, enter the tax from your <b>2001</b> Form 1040, line 40*; Form 1040A, line 26*; or Form 1040EZ, line 11 . . . . .	20			
*Do not include tax from Form 4972 or 8814 or from recapture of an education credit. Also, do not include alternative minimum tax from Form 1040A.					
21	Add lines 18 through 20 . . . . .			21	
22	Subtract line 21 from line 17. Also include this amount on Form 1040, line 42. . . . .			22	
<b>Caution.</b> Your tax may be less if you figure it using the 2002 Tax Table, Tax Rate Schedules, Capital Gain Tax Worksheet, or Schedule D. Attach Schedule J only if you are using it to figure your tax.					





**Self-Employment Tax**

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

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

**Who Must File Schedule SE**

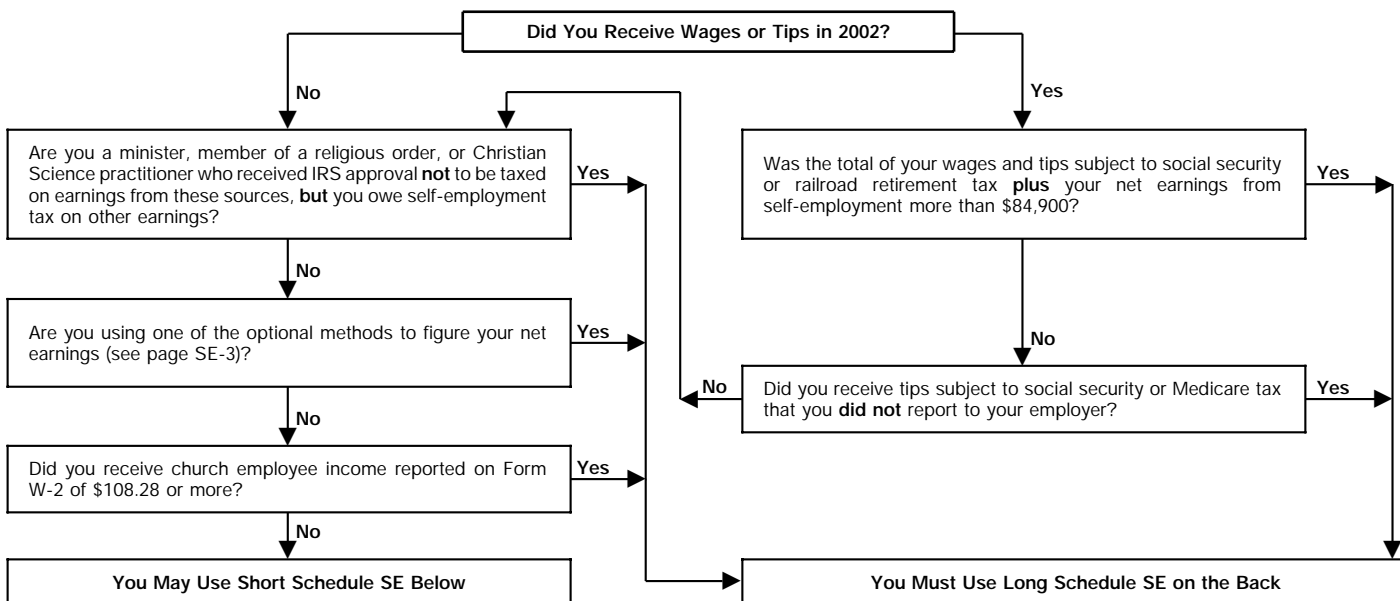
You must file Schedule SE if:

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

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

**Exception.** If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361 and received IRS approval not to be taxed on those earnings, **do not** file Schedule SE. Instead, write "Exempt-Form 4361" on Form 1040, line 56.

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



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

1 Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a . . . . .	1		
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), line 15a (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report . . . . .	2		
3 Combine lines 1 and 2 . . . . .	3		
4 <b>Net earnings from self-employment.</b> Multiply line 3 by 92.35% (.9235). If less than \$400, <b>do not</b> file this schedule; you do not owe self-employment tax . . . . . ▶	4		
5 <b>Self-employment tax.</b> If the amount on line 4 is:	5		
<ul style="list-style-type: none"> <li>• \$84,900 or less, multiply line 4 by 15.3% (.153). Enter the result here and on <b>Form 1040, line 56.</b></li> <li>• More than \$84,900, multiply line 4 by 2.9% (.029). Then, add \$10,527.60 to the result. Enter the total here and on <b>Form 1040, line 56.</b></li> </ul>			
6 <b>Deduction for one-half of self-employment tax.</b> Multiply line 5 by 50% (.5). Enter the result here and on <b>Form 1040, line 29</b> . . . . .	6		

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

Social security number of person with self-employment income ▶

**Section B—Long Schedule SE**

**Part I Self-Employment Tax**

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

**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. . . . .

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a. <b>Note.</b> Skip this line if you use the farm optional method. See page SE-3 . . . . .	1		
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), line 15a (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report. <b>Note.</b> Skip this line if you use the nonfarm optional method. See page SE-4.	2		
3	Combine lines 1 and 2 . . . . .	3		
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3	4a		
4b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . . . . .	4b		
4c	Combine lines 4a and 4b. If less than \$400, <b>do not</b> file this schedule; you do not owe self-employment tax. <b>Exception.</b> If less than \$400 and you had <b>church employee income</b> , enter -0- and continue ▶	4c		
5a	Enter your <b>church employee income</b> from Form W-2. <b>Caution.</b> See page SE-1 for definition of church employee income . . . . .	5a		
5b	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0- . . . . .	5b		
6	<b>Net earnings from self-employment.</b> Add lines 4c and 5b . . . . .	6		
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2002 . . . . .	7	84,900	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 . . . . .	8a		
8b	Unreported tips subject to social security tax (from Form 4137, line 9) . . . . .	8b		
8c	Add lines 8a and 8b . . . . .	8c		
9	Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . ▶	9		
10	Multiply the <b>smaller</b> of line 6 or line 9 by 12.4% (.124) . . . . .	10		
11	Multiply line 6 by 2.9% (.029) . . . . .	11		
12	<b>Self-employment tax.</b> Add lines 10 and 11. Enter here and on <b>Form 1040, line 56</b> . . . . .	12		
13	<b>Deduction for one-half of self-employment tax.</b> Multiply line 12 by 50% (.5). Enter the result here and on <b>Form 1040, line 29</b> . . . . .	13		

**Part II Optional Methods To Figure Net Earnings** (See page SE-3.)

**Farm Optional Method.** You may use this method **only** if:

- Your gross farm income<sup>1</sup> was not more than \$2,400 or
- Your net farm profits<sup>2</sup> were less than \$1,733.

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

**Nonfarm Optional Method.** You may use this method **only** if:

- Your net nonfarm profits<sup>3</sup> were less than \$1,733 and also less than 72.189% of your gross nonfarm income<sup>4</sup> **and**
- 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 <b>smaller</b> of: two-thirds (2/3) of gross nonfarm income <sup>4</sup> (not less than zero) or the amount on line 16. Also include this amount on line 4b above . . . . .	17		

<sup>1</sup>From Sch. F, line 11, and Sch. K-1 (Form 1065), line 15b.

<sup>3</sup>From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), line 15a; and Sch. K-1 (Form 1065-B), box 9.

<sup>2</sup>From Sch. F, line 36, and Sch. K-1 (Form 1065), line 15a.

<sup>4</sup>From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), line 15c; and Sch. K-1 (Form 1065-B), box 9.



Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040.

▶ See separate instructions.

Name(s) shown on Form 1040

Your social security number

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

- **Dependent Care Benefits**
- **Qualifying Person(s)**
- **Qualified Expenses**
- **Earned Income**

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

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

Did you receive dependent care benefits?

**No** → Complete only Part II below.

**Yes** → Complete Part III on the back next.

**Caution.** If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 60.

**Part II** **Credit for Child and Dependent Care Expenses**

**2** Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) <b>Qualified expenses</b> you incurred and paid in 2002 for the person listed in column (a)
First	Last		

<b>3</b> Add the amounts in column (c) of line 2. <b>Do not</b> enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Part III, enter the amount from line 26 . . . . .	<b>3</b>																	
<b>4</b> Enter your <b>earned income</b> . . . . .	<b>4</b>																	
<b>5</b> If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); <b>all others</b> , enter the amount from line 4 . . . . .	<b>5</b>																	
<b>6</b> Enter the <b>smallest</b> of line 3, 4, or 5 . . . . .	<b>6</b>																	
<b>7</b> Enter the amount from Form 1040, line 36 . . . . . <b>7</b>	<b>7</b>																	
<b>8</b> Enter on line 8 the decimal amount shown below that applies to the amount on line 7	<b>8</b>	X .																
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"><b>If line 7 is:</b></td> <td style="width: 50%;"><b>If line 7 is:</b></td> </tr> <tr> <td style="text-align: center;"><u>Over</u>      <u>But not over</u>      <u>Decimal amount is</u></td> <td style="text-align: center;"><u>Over</u>      <u>But not over</u>      <u>Decimal amount is</u></td> </tr> <tr> <td style="text-align: center;">\$0—10,000      .30</td> <td style="text-align: center;">\$20,000—22,000      .24</td> </tr> <tr> <td style="text-align: center;">10,000—12,000      .29</td> <td style="text-align: center;">22,000—24,000      .23</td> </tr> <tr> <td style="text-align: center;">12,000—14,000      .28</td> <td style="text-align: center;">24,000—26,000      .22</td> </tr> <tr> <td style="text-align: center;">14,000—16,000      .27</td> <td style="text-align: center;">26,000—28,000      .21</td> </tr> <tr> <td style="text-align: center;">16,000—18,000      .26</td> <td style="text-align: center;">28,000—No limit      .20</td> </tr> <tr> <td style="text-align: center;">18,000—20,000      .25</td> <td></td> </tr> </table>	<b>If line 7 is:</b>	<b>If line 7 is:</b>	<u>Over</u> <u>But not over</u> <u>Decimal amount is</u>	<u>Over</u> <u>But not over</u> <u>Decimal amount is</u>	\$0—10,000      .30	\$20,000—22,000      .24	10,000—12,000      .29	22,000—24,000      .23	12,000—14,000      .28	24,000—26,000      .22	14,000—16,000      .27	26,000—28,000      .21	16,000—18,000      .26	28,000—No limit      .20	18,000—20,000      .25		<b>8</b>	
<b>If line 7 is:</b>	<b>If line 7 is:</b>																	
<u>Over</u> <u>But not over</u> <u>Decimal amount is</u>	<u>Over</u> <u>But not over</u> <u>Decimal amount is</u>																	
\$0—10,000      .30	\$20,000—22,000      .24																	
10,000—12,000      .29	22,000—24,000      .23																	
12,000—14,000      .28	24,000—26,000      .22																	
14,000—16,000      .27	26,000—28,000      .21																	
16,000—18,000      .26	28,000—No limit      .20																	
18,000—20,000      .25																		
<b>9</b> Multiply line 6 by the decimal amount on line 8. If you paid 2001 expenses in 2002, see the instructions . . . . .	<b>9</b>																	
<b>10</b> Enter the amount from Form 1040, line 44, minus any amount on Form 1040, line 45 . . . . .	<b>10</b>																	
<b>11</b> <b>Credit for child and dependent care expenses.</b> Enter the <b>smaller</b> of line 9 or line 10 here and on Form 1040, line 46 . . . . .	<b>11</b>																	

**Part III Dependent Care Benefits**

<p><b>12</b> Enter the total amount of <b>dependent care benefits</b> you received for 2002. This amount should be shown in box 10 of your W-2 form(s). <b>Do not</b> include amounts that were reported to you as wages in box 1 of Form(s) W-2 . . . . .</p>	<b>12</b>		
<p><b>13</b> Enter the amount forfeited, if any (see the instructions) . . . . .</p>	<b>13</b>		
<p><b>14</b> Subtract line 13 from line 12 . . . . .</p>	<b>14</b>		
<p><b>15</b> Enter the total amount of <b>qualified expenses</b> incurred in 2002 for the care of the <b>qualifying person(s)</b> . . . . .</p>	<b>15</b>		
<p><b>16</b> Enter the <b>smaller</b> of line 14 or 15 . . . . .</p>	<b>16</b>		
<p><b>17</b> Enter your <b>earned income</b> . . . . .</p>	<b>17</b>		
<p><b>18</b> Enter the amount shown below that applies to you.</p> <ul style="list-style-type: none"> <li>• If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5).</li> <li>• If married filing separately, see the instructions for the amount to enter.</li> <li>• All others, enter the amount from line 17.</li> </ul>	<b>18</b>		
<p><b>19</b> Enter the <b>smallest</b> of line 16, 17, or 18 . . . . .</p>	<b>19</b>		
<p><b>20 Excluded benefits.</b> Enter here the <b>smaller</b> of the following:</p> <ul style="list-style-type: none"> <li>• The amount from line 19 or</li> <li>• \$5,000 (\$2,500 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 18).</li> </ul>	<b>20</b>		
<p><b>21 Taxable benefits.</b> Subtract line 20 from line 14. Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, enter "DCB" . . . . .</p>	<b>21</b>		

To claim the child and dependent care credit, complete lines 22–26 below.

<p><b>22</b> Enter \$2,400 (\$4,800 if two or more qualifying persons) . . . . .</p>	<b>22</b>		
<p><b>23</b> Enter the amount from line 20 . . . . .</p>	<b>23</b>		
<p><b>24</b> Subtract line 23 from line 22. If zero or less, <b>stop</b>. You cannot take the credit. <b>Exception.</b> If you paid 2001 expenses in 2002, see the instructions for line 9 . . . . .</p>	<b>24</b>		
<p><b>25</b> Complete line 2 on the front of this form. <b>Do not</b> include in column (c) any benefits shown on line 20 above. Then, add the amounts in column (c) and enter the total here . . . . .</p>	<b>25</b>		
<p><b>26</b> Enter the <b>smaller</b> of line 24 or 25. Also, enter this amount on line 3 on the front of this form and complete lines 4–11 . . . . .</p>	<b>26</b>		



▶ See instructions on pages 3 and 4.

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

**Part I Tentative Credit**

1a	Current year investment credit (Form 3468)	1a		
b	Current year work opportunity credit (Form 5884)	1b		
c	Current year welfare-to-work credit (Form 8861)	1c		
d	Current year credit for alcohol used as fuel (Form 6478)	1d		
e	Current year credit for increasing research activities (Form 6765)	1e		
f	Current year low-income housing credit (Form 8586)	1f		
g	Current year enhanced oil recovery credit (Form 8830)	1g		
h	Current year disabled access credit (Form 8826)	1h		
i	Current year renewable electricity production credit (Form 8835)	1i		
j	Current year Indian employment credit (Form 8845)	1j		
k	Current year credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846)	1k		
l	Current year orphan drug credit (Form 8820)	1l		
m	Current year new markets credit (Form 8874)	1m		
n	Current year credit for small employer pension plan startup costs (Form 8881)	1n		
o	Current year credit for employer-provided child care facilities and services (Form 8882)	1o		
p	Current year credit for contributions to selected community development corporations (Form 8847)	1p		
q	Current year trans-Alaska pipeline liability fund credit (see instructions)	1q		
r	Current year general credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1r		
2	<b>Current year credit.</b> Add lines 1a through 1r	2		
3	Passive activity credits included on line 2 (see instructions)	3		
4	Subtract line 3 from line 2	4		
5	Passive activity credits allowed for 2002 (see instructions)	5		
6	Carryforward of general business credit to 2002. See instructions for the schedule to attach	6		
7	Carryback of general business credit from 2003 (see instructions)	7		
8	<b>Tentative credit.</b> Add lines 4 through 7	8		

**Part II Allowable Credit**

9	Regular tax before credits (see instructions)	9		
10	Alternative minimum tax (see instructions)	10		
11	Add lines 9 and 10	11		
12a	Foreign tax credit	12a		
b	Credit for child and dependent care expenses (Form 2441, line 11)	12b		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	12c		
d	Education credits (Form 8863, line 18)	12d		
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	12e		
f	Child tax credit (Form 1040, line 50)	12f		
g	Mortgage interest credit (Form 8396, line 11)	12g		
h	Adoption credit (Form 8839, line 18)	12h		
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	12i		
j	Possessions tax credit (Form 5735, line 17 or 27)	12j		
k	Credit for fuel from a nonconventional source	12k		
l	Qualified electric vehicle credit (Form 8834, line 20)	12l		
m	Add lines 12a through 12l	12m		
13	Net income tax. Subtract line 12m from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18	13		
14	Net regular tax. Subtract line 12m from line 9. If zero or less, enter -0-	14		
15	Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)	15		
16	Tentative minimum tax (see instructions)	16		
17	Enter the greater of line 15 or line 16	17		
18	Subtract line 17 from line 13. If zero or less, enter -0-	18		
19	<b>Credit allowed for the current year.</b> Enter the <b>smaller</b> of line 8 or line 18 here and on Form 1040, line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 19 is smaller than line 8, see instructions. <b>Individuals, estates, and trusts:</b> See instructions if claiming the research credit. <b>C corporations:</b> See Schedule A if claiming any regular investment credit carryforward and the line 19 instructions if there has been an ownership change, acquisition, or reorganization	19		

# Investment Interest Expense Deduction

▶ Attach to your tax return.

Name(s) shown on return	Identifying number
-------------------------	--------------------

**Part I Total Investment Interest Expense**

1 Investment interest expense paid or accrued in 2002. See instructions . . . . .	1	
2 Disallowed investment interest expense from 2001 Form 4952, line 7 . . . . .	2	
<b>3 Total investment interest expense.</b> Add lines 1 and 2 . . . . .	<b>3</b>	

**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	
b Net gain from the disposition of property held for investment . . . . .	4b	
c Net capital gain from the disposition of property held for investment . . . . .	4c	
d Subtract line 4c from line 4b. If zero or less, enter -0- . . . . .	4d	
e Enter the amount from line 4c that you elect to include in investment income. Do not enter more than the amount on line 4b. See instructions . . . . . ▶	4e	
f Investment income. Add lines 4a, 4d, and 4e . . . . .	4f	
5 Investment expenses. See instructions . . . . .	5	
<b>6 Net investment income.</b> Subtract line 5 from line 4f. If zero or less, enter -0- . . . . .	<b>6</b>	

**Part III Investment Interest Expense Deduction**

7 Disallowed investment interest expense to be carried forward to 2003. Subtract line 6 from line 3. If zero or less, enter -0- . . . . .	7	
<b>8 Investment interest expense deduction.</b> Enter the <b>smaller</b> of line 3 or 6. See instructions . . . . .	<b>8</b>	

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 2002 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 and you claim a deduction for investment interest expense, you must complete Form 4952 and attach it to your tax return.

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

- Your investment interest expense is not more than your investment income from interest and ordinary dividends.
- You have no other deductible investment expenses.
- You have no disallowed investment interest expense from 2001.

## Allocation of Interest Expense Under Temporary Regulations Section 1.163-8T

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 page 2).

Include investment interest expense reported to you on Schedule K-1 from a partnership or an S corporation. Include

amortization of bond premium on taxable bonds purchased after October 22, 1986, but before January 1, 1988, unless you elected to offset amortizable bond premium against the interest payments on the bond. A taxable bond is a bond on which the interest is includible in gross income.

Investment interest expense **does not** include any of the following:

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

▶ See separate instructions.

**2002**

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

Attachment  
Sequence No. **32**

Name(s) shown on Form 1040

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 39, and go to line 2. Otherwise, enter the amount from Form 1040, line 36, and go to line 7. (If zero or less, enter as a negative amount.)	1		
2	Medical and dental. Enter the <b>smaller</b> of Schedule A (Form 1040), line 4, or 2½% of Form 1040, line 36 .	2		
3	Taxes from Schedule A (Form 1040), line 9 . . . . .	3		
4	Certain interest on a home mortgage <b>not</b> used to buy, build, or improve your home . . . . .	4		
5	Miscellaneous deductions from Schedule A (Form 1040), line 26 . . . . .	5		
6	If Form 1040, line 36, is over \$137,300 (over \$68,650 if married filing separately), enter the amount from line 9 of the worksheet for Schedule A (Form 1040), line 28 . . . . .	6	(	)
7	Tax refund from Form 1040, line 10 or line 21 . . . . .	7	(	)
8	Investment interest expense (difference between regular tax and AMT) . . . . .	8		
9	Depletion (difference between regular tax and AMT) . . . . .	9		
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount . . . . .	10		
11	Interest from specified private activity bonds exempt from the regular tax . . . . .	11		
12	Qualified small business stock (42% of gain excluded under section 1202) . . . . .	12		
13	Exercise of incentive stock options (excess of AMT income over regular tax income) . . . . .	13		
14	Estates and trusts (amount from Schedule K-1 (Form 1041), line 9) . . . . .	14		
15	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6) . . . . .	15		
16	Disposition of property (difference between AMT and regular tax gain or loss) . . . . .	16		
17	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT). . . . .	17		
18	Passive activities (difference between AMT and regular tax income or loss) . . . . .	18		
19	Loss limitations (difference between AMT and regular tax income or loss) . . . . .	19		
20	Circulation costs (difference between regular tax and AMT) . . . . .	20		
21	Long-term contracts (difference between AMT and regular tax income) . . . . .	21		
22	Mining costs (difference between regular tax and AMT) . . . . .	22		
23	Research and experimental costs (difference between regular tax and AMT) . . . . .	23		
24	Income from certain installment sales before January 1, 1987 . . . . .	24	(	)
25	Intangible drilling costs preference . . . . .	25		
26	Other adjustments, including income-based related adjustments . . . . .	26		
27	Alternative tax net operating loss deduction . . . . .	27	(	)
28	<b>Alternative minimum taxable income.</b> Combine lines 1 through 27. (If married filing separately and line 28 is more than \$173,000, see page 7 of the instructions.) . . . . .	28		

**Part II Alternative Minimum Tax**

29	Exemption. (If this form is for a child under age 14, see page 7 of the instructions.)			
	<p><b>IF your filing status is . . .</b></p> <p>Single or head of household. . . . . \$112,500 . . . . . \$35,750</p> <p>Married filing jointly or qualifying widow(er) . . . 150,000 . . . . . 49,000</p> <p>Married filing separately . . . . . 75,000 . . . . . 24,500</p> <p>If line 28 is <b>over</b> the amount shown above for your filing status, see page 7 of the instructions.</p>			
30	Subtract line 29 from line 28. If zero or less, enter -0- here and on lines 33 and 35 and stop here . . .			
31	<p>• If you reported capital gain distributions directly on Form 1040, line 13, or you had a gain on both lines 16 and 17 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 57 here.</p> <p>• <b>All others:</b> If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.</p>			
32	Alternative minimum tax foreign tax credit (see page 7 of the instructions) . . . . .			
33	Tentative minimum tax. Subtract line 32 from line 31 . . . . .			
34	Tax from Form 1040, line 42 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 45) . . . . .			
35	<b>Alternative minimum tax.</b> Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 43 . . . . .			

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

**Caution:** If you **did not** complete Part IV of Schedule D (Form 1040), see page 8 of the instructions before you complete this part.

<b>36</b>	Enter the amount from Form 6251, line 30 . . . . .			<b>36</b>
<b>37</b>	Enter the amount from Schedule D (Form 1040), line 23, or line 9 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see page 8 of the instructions) . . . . .	<b>37</b>		
<b>38</b>	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see page 8 of the instructions) . . . . .	<b>38</b>		
<b>39</b>	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the <b>smaller</b> of that result or the amount from line 4 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). . . . .	<b>39</b>		
<b>40</b>	Enter the <b>smaller</b> of line 36 or line 39 . . . . .			<b>40</b>
<b>41</b>	Subtract line 40 from line 36 . . . . .			<b>41</b>
<b>42</b>	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result . . . . .			<b>42</b>
<b>43</b>	Enter the amount from Schedule D (Form 1040), line 28, or line 16 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax) (see page 8 of the instructions) . . . . .	<b>43</b>		
<b>44</b>	Enter the <b>smaller</b> of line 36 or line 37 . . . . .	<b>44</b>		
<b>45</b>	Enter the <b>smaller</b> of line 43 or line 44. If zero, go to line 51 . . . . .	<b>45</b>		
<b>46</b>	Enter your qualified 5-year gain, if any, from Schedule D (Form 1040), line 29 (as refigured for the AMT, if necessary) (see page 8 of the instructions) . . . . .	<b>46</b>		
<b>47</b>	Enter the <b>smaller</b> of line 45 or line 46 . . . . .	<b>47</b>		
<b>48</b>	Multiply line 47 by 8% (.08) . . . . .			<b>48</b>
<b>49</b>	Subtract line 47 from line 45 . . . . .	<b>49</b>		
<b>50</b>	Multiply line 49 by 10% (.10) . . . . .			<b>50</b>
<b>51</b>	Subtract line 45 from line 44 . . . . .	<b>51</b>		
<b>52</b>	Multiply line 51 by 20% (.20) . . . . .			<b>52</b>
<b>53</b>	Subtract line 44 from line 40 . . . . .	<b>53</b>		
<b>54</b>	Multiply line 53 by 25% (.25) . . . . .			<b>54</b>
<b>55</b>	Add lines 42, 48, 50, 52, and 54 . . . . .			<b>55</b>
<b>56</b>	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result . . . . .			<b>56</b>
<b>57</b>	Enter the <b>smaller</b> of line 55 or line 56 here and on line 31 . . . . .			<b>57</b>





Name(s) shown on return

Identifying number

**Part I 2002 Passive Activity Loss**

**Caution:** See the instructions for Worksheets 1, 2, and 3 on pages 7 and 8 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)). . . . .
- 1b Activities with net loss (enter the amount from Worksheet 1, column (b)). . . . .
- 1c Prior years unallowed losses (enter the amount from Worksheet 1, column (c)). . . . .
- d Combine lines 1a, 1b, and 1c . . . . .

1a		
1b	(	)
1c	(	)
1d		

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

- 2a Commercial revitalization deductions from Worksheet 2, column (a)
- b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)
- c Add lines 2a and 2b

2a	(	)
2b	(	)
2c	(	)

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**All Other Passive Activities**

- 3a Activities with net income (enter the amount from Worksheet 3, column (a)). . . . .
- b Activities with net loss (enter the amount from Worksheet 3, column (b)). . . . .
- c Prior years unallowed losses (enter the amount from Worksheet 3, column (c)). . . . .
- d Combine lines 3a, 3b, and 3c . . . . .

3a		
3b	(	)
3c	(	)
3d		

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- 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		
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- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
  - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
  - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

**Caution:** If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.

**Part II Special Allowance for Rental Real Estate With Active Participation**

**Note:** Enter all numbers in Part II as positive amounts. See page 8 for an example.

- 5 Enter the **smaller** of the loss on line 1d or the loss on line 4 . . . . .
- 6 Enter \$150,000. If married filing separately, see page 8 . . . . .
- 7 Enter modified adjusted gross income, but not less than zero (see page 8)

6		
7		

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**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 . . . . .
  - 9 Multiply line 8 by 50% (.5). **Do not** enter more than \$25,000. If married filing separately, see page 9
  - 10 Enter the **smaller** of line 5 or line 9 . . . . .
- If line 2c is a loss, go to Part III. Otherwise, go to line 15.

8		
9		
10		

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**Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities**

**Note:** Enter all numbers in Part III as positive amounts. See the example for Part II on page 8.

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

11		
12		
13		
14		

**Part IV Total Losses Allowed**

- 15 Add the income, if any, on lines 1a and 3a and enter the total . . . . .
- 16 **Total losses allowed from all passive activities for 2002.** Add lines 10, 14, and 15. See page 11 of the instructions to find out how to report the losses on your tax return. . . . .

15		
16		

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

▶ See instructions on pages 3 and 4.  
 ▶ Attach to Form 1040, 1040NR, or 1041.

Identifying number

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

<p><b>1</b> Combine lines 16 through 18 of your 2001 Form 6251. Estates and trusts, see instructions . . .</p> <p><b>2</b> Enter adjustments and preferences treated as exclusion items (see instructions) . . . . .</p> <p><b>3</b> Minimum tax credit net operating loss deduction (see instructions) . . . . .</p> <p><b>4</b> 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 \$173,000 and you were married filing separately for 2001, see instructions . . . . .</p> <p><b>5</b> Enter: \$49,000 if married filing jointly or qualifying widow(er) for 2001; \$35,750 if single or head of household for 2001; or \$24,500 if married filing separately for 2001. Estates and trusts, enter \$22,500 . . . . .</p> <p><b>6</b> Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2001; \$112,500 if single or head of household for 2001; or \$75,000 if married filing separately for 2001. Estates and trusts, enter \$75,000 . . . . .</p> <p><b>7</b> Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9 . . . . .</p> <p><b>8</b> Multiply line 7 by 25% (.25) . . . . .</p> <p><b>9</b> Subtract line 8 from line 5. If zero or less, enter -0-. If this form is for a child under age 14, see instructions . . . . .</p> <p><b>10</b> 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 . . . . .</p> <p><b>11</b> • If for <b>2001</b> you reported capital gain distributions directly on Form 1040, line 13, or had a gain on both lines 16 and 17 of Schedule D (Form 1040) (lines 15c and 16, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 48 here. }          • <b>All others:</b> If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2001), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2001) from the result. }</p> <p><b>12</b> Minimum tax foreign tax credit on exclusion items (see instructions) . . . . .</p> <p><b>13</b> Tentative minimum tax on exclusion items. Subtract line 12 from line 11 . . . . .</p> <p><b>14</b> Enter the amount from your 2001 Form 6251, line 27, or Form 1041, Schedule I, line 38 . . . . .</p> <p><b>15</b> <b>Net minimum tax on exclusion items.</b> Subtract line 14 from line 13. If zero or less, enter -0-</p>	<p><b>1</b></p> <p><b>2</b></p> <p><b>3</b></p> <p><b>4</b></p> <p><b>5</b></p> <p><b>6</b></p> <p><b>7</b></p> <p><b>8</b></p> <p><b>9</b></p> <p><b>10</b></p> <p><b>11</b></p> <p><b>12</b></p> <p><b>13</b></p> <p><b>14</b></p> <p><b>15</b></p>	
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### **Part II** Minimum Tax Credit and Carryforward to 2003

<p><b>16</b> Enter the amount from your 2001 Form 6251, line 28, or 2001 Form 1041, Schedule I, line 39 . . . . .</p> <p><b>17</b> Enter the amount from line 15 above . . . . .</p> <p><b>18</b> Subtract line 17 from line 16. If less than zero, enter as a negative amount . . . . .</p> <p><b>19</b> <b>2001 minimum tax credit carryforward.</b> Enter the amount from your 2001 Form 8801, line 26 . . . . .</p> <p><b>20</b> Enter the total of your 2001 unallowed nonconventional source fuel credit and 2001 unallowed qualified electric vehicle credit (see instructions) . . . . .</p> <p><b>21</b> Combine lines 18, 19, and 20. If zero or less, <b>stop here</b> and see instructions . . . . .</p> <p><b>22</b> Enter your 2002 regular income tax liability minus allowable credits (see instructions) . . . . .</p> <p><b>23</b> Enter the amount from your 2002 Form 6251, line 33, or 2002 Form 1041, Schedule I, line 54 . . . . .</p> <p><b>24</b> Subtract line 23 from line 22. If zero or less, enter -0- . . . . .</p> <p><b>25</b> <b>Minimum tax credit.</b> Enter the <b>smaller</b> of line 21 or line 24. Also enter this amount on your 2002 Form 1040, line 53; Form 1040NR, line 49; or Form 1041, Schedule G, line 2d . . . . .</p> <p><b>26</b> <b>Minimum tax credit carryforward to 2003.</b> Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years . . . . .</p>	<p><b>16</b></p> <p><b>17</b></p> <p><b>18</b></p> <p><b>19</b></p> <p><b>20</b></p> <p><b>21</b></p> <p><b>22</b></p> <p><b>23</b></p> <p><b>24</b></p> <p><b>25</b></p> <p><b>26</b></p>	
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**Part III Tax Computation Using Maximum Capital Gains Rates**

**Caution:** If you did not complete Schedule D (Form 1040) for 2001 because you reported capital gain distributions directly on Form 1040, line 13, or your 2001 taxable income was zero or less, see the instructions before completing this part.

27	Enter the amount from line 10 . . . . .				27
28	Enter the amount from line 23 of your 2001 Schedule D (Form 1040) (line 21 of the 2001 Schedule D (Form 1041)) or line 9 of your 2001 Schedule D Tax Worksheet* . . . . .	28			
29	Enter the amount from line 19 of your 2001 Schedule D (Form 1040), or line 15b, column (2), of the 2001 Schedule D (Form 1041) . . . . .	29			
30	If you did not complete the 2001 Schedule D Tax Worksheet, enter the amount from line 28. Otherwise, add lines 28 and 29, and enter the <b>smaller</b> of that result or the amount from line 4 of your 2001 Schedule D Tax Worksheet . . . . .	30			
31	Enter the <b>smaller</b> of line 27 or line 30 . . . . .				31
32	Subtract line 31 from line 27 . . . . .				32
33	If line 32 is \$175,000 or less (\$87,500 or less if married filing separately for 2001), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2001) from the result . . . . . ▶				33
34	Enter the amount from line 28 of your 2001 Schedule D (Form 1040) (line 26 of the 2001 Schedule D (Form 1041)) or line 16 of your Schedule D Tax Worksheet.* Enter -0- if you did not complete Part IV of your 2001 Schedule D (Form 1040) (Part V of the 2001 Schedule D (Form 1041)) . . . . .	34			
35	Enter the <b>smaller</b> of line 27 or line 28 . . . . .	35			
36	Enter the <b>smaller</b> of line 34 or line 35 . . . . .	36			
37	Enter the amount from your 2001 Schedule D (Form 1040), line 29 (or 2001 Schedule D (Form 1041), line 27) (if you did not complete that line, enter -0-) . . . . .	37			
38	Enter the <b>smaller</b> of line 36 or line 37 . . . . .	38			
39	Multiply line 38 by 8% (.08) . . . . . ▶				39
40	Subtract line 38 from line 36 . . . . .	40			
41	Multiply line 40 by 10% (.10) . . . . . ▶				41
42	Subtract line 36 from line 35 . . . . .	42			
43	Multiply line 42 by 20% (.20) . . . . . ▶				43
44	Subtract line 35 from line 31 . . . . .	44			
45	Multiply line 44 by 25% (.25) . . . . . ▶				45
46	Add lines 33, 39, 41, 43, and 45 . . . . .				46
47	If line 27 is \$175,000 or less (\$87,500 or less if married filing separately for 2001), multiply line 27 by 26% (.26). Otherwise, multiply line 27 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2001) from the result . . . . .				47
48	Enter the <b>smaller</b> of line 46 or line 47 here and on line 11 . . . . .				48

\* The 2001 Schedule D Tax Worksheet is on page D-9 of the 2001 Instructions for Schedule D (Form 1040) (page 34 of the 2001 Instructions for Form 1041).

# Education Credits (Hope and Lifetime Learning Credits)

▶ See instructions.

▶ Attach to Form 1040 or Form 1040A.

Your social security number

**Part I Hope Credit. Caution:** *The Hope credit may be claimed for no more than 2 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 (but <b>do not</b> enter more than \$2,000 for each student). See instructions	(d) Enter the <b>smaller</b> of the amount in column (c) or \$1,000	(e) Subtract column (d) from column (c)	(f) Enter one-half of the amount in column (e)	
	-----	-----					
	-----	-----					
	-----	-----					
	-----	-----					
<b>2</b>	Add the amounts in columns (d) and (f) . . . . .			<b>2</b>			
<b>3</b>	Tentative Hope credit. Add the amounts on line 2, columns (d) and (f). If you are claiming the lifetime learning credit, go to Part II; otherwise, go to Part III . . . . . ▶					<b>3</b>	

**Part II Lifetime Learning Credit**

4	(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
	-----	-----	
	-----	-----	
	-----	-----	
	-----	-----	
<b>5</b>	Add the amounts on line 4, column (c), and enter the total . . . . .		<b>5</b>
<b>6</b>	Enter the <b>smaller</b> of line 5 or \$5,000 . . . . .		<b>6</b>
<b>7</b>	Tentative lifetime learning credit. Multiply line 6 by 20% (.20) and go to Part III . . . ▶		<b>7</b>

**Part III Allowable Education Credits**

<b>8</b>	Tentative education credits. Add lines 3 and 7 . . . . .		<b>8</b>
<b>9</b>	Enter: \$102,000 if married filing jointly; \$51,000 if single, head of household, or qualifying widow(er) . . . . .	<b>9</b>	
<b>10</b>	Enter the amount from Form 1040, line 36 *, or Form 1040A, line 22 . . . . .	<b>10</b>	
<b>11</b>	Subtract line 10 from line 9. If line 10 is equal to or more than line 9, <b>stop</b> ; you cannot take any education credits . . . . .	<b>11</b>	
<b>12</b>	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .	<b>12</b>	
<b>13</b>	If line 11 is equal to or more than line 12, enter the amount from line 8 on line 14 and go to line 15. If line 11 is less than line 12, divide line 11 by line 12. Enter the result as a decimal (rounded to at least three places) . . . . .	<b>13</b>	× .
<b>14</b>	Multiply line 8 by line 13 . . . . . ▶	<b>14</b>	
<b>15</b>	Enter the amount from Form 1040, line 44, or Form 1040A, line 28 . . . . .	<b>15</b>	
<b>16</b>	Enter the total, if any, of your credits from Form 1040, lines 45 through 47, or Form 1040A, lines 29 and 30 . . . . .	<b>16</b>	
<b>17</b>	Subtract line 16 from line 15. If line 16 is equal to or more than line 15, <b>stop</b> ; you cannot take any education credits . . . . . ▶	<b>17</b>	
<b>18</b>	<b>Education credits.</b> Enter the <b>smaller</b> of line 14 or line 17 here and on Form 1040, line 48, or Form 1040A, line 31 . . . . . ▶	<b>18</b>	

\*See Pub. 970 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.