

General Description Booklet
For the
2004 PUBLIC USE TAX FILE

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September, 2007

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INTRODUCTION

The Internal Revenue Service 2004 Public Use Tax File, which contains 150,047 records, was selected as part of the Statistics of Income program that was designed to tabulate and present statistical information for the 132.2 million Form 1040, Form 1040A, and Form 1040EZ Federal Individual Income Tax Returns filed for Tax Year 2004. 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 2004 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 RAS: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, 1964, 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 sample¹ at a 33 percent rate. In addition, certain records (80) 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.
- State sales tax deduction has 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

¹Returns 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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records have been averaged or "blurred." Schedule C net receipts, however, is 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).² 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.

²For 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

2004 PUF Layout			
12 digit amount fields			
INCOME	1	E00200	Salaries and wages
	2	E00300	Interest received
	3	E00400	Tax-exempt interest income
	4	E00600	Dividends included in AGI
	5	E00650	Qualified Dividends
	6	E00700	State income tax refunds
	7	E00800	Alimony received
	8	E00900	Business or profession (Schedule C) net profit/loss (+/-)
	9	E01000	Net capital gain or loss (+/-)
	10	E01100	Capital gain distributions reported on Form 1040
	11	E01150	Capital gains post May 5, 2003 (Tax Year 2003 Returns Only)
	12	E01200	Other gains (or loss) (+/-)
	13	E01400	Taxable IRA distribution
	14	E01500	Total pensions and annuities received
	15	E01700	Pensions and annuities included in AGI
	16	E02000	Schedule E net income or loss (+/-)
	17	E02100	Schedule F net profit/loss (+/-)
	18	E02300	Unemployment compensation in AGI
	19	E02400	Gross Social Security benefits
	20	E02500	Social Security benefits in AGI
Statutory	21	E03150	Total deductible individual retirement account (IRA) payments
Adjustments	22	E03210	Student Loan Interest Deduction
	23	E03220	Educator Expenses
	24	E03230	Tuition and Fees Deduction
	25	E03260	Deduction for self-employment tax
	26	E03270	Self-employed health insurance deduction
	27	E03290	Health Savings Account deduction
	28	E03300	Payments to KEOUGH accounts
	29	E03400	Forfeited interest penalty
	30	E03500	Alimony paid
AGI	31	E00100	Adjusted Gross Income (deficit) (AGI) (+/-)
Tax	32	P04470	Total deductions (standard or itemized)
Computation	33	E04600	Exemption amount
	34	E04800	Taxable income
	35	E05100	Tax on taxable income
	36	E05200	Computed regular tax
	37	E05800	Income tax before credits
	38	E06000	Income subject to tax
	39	E06200	Marginal tax base
	40	E06300	Tax generated (tax rate tables)
	41	E09600	Alternative minimum tax
Credits	42	E07180	Child and dependent care
	43	E07200	Elderly or disabled
	44	E07220	Child Tax Credit
	45	E07230	Education Credits
	46	E07240	Retirement Savings Credit
	47	Reserved	
	48	E07300	Foreign tax
	49	E07400	General business credit
	50	E07600	Credit for prior year minimum tax
	51	P08000	Other
	52	E07150	Total tax credit (SOI)

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Taxes	53	E06500	Total income tax
	54	E08800	Income Tax after Credits (SOI)
	55	E09400	Self-employment tax
	56	E09700	Recapture taxes
	57	E09800	Social security tax on tip income
	58	E09900	Penalty tax on IRA
	59	E10300	Total tax liability (SOI)
Payments	60	E10700	Income tax withheld
	61	E10900	Estimated tax payments
	62	E59560	Earned income for earned income credit (EIC)
	63	E59680	EIC used to offset income tax before credits
	64	E59700	EIC used to offset all other taxes except advance EIC
	65	E59720	EIC refundable portion
	66	E11070	Additional Child Tax Credit
	67	E11100	Amount paid with Form 4868 (Request for Extension)
	68	E11200	Excess FICA/RRTA
	69	E11300	Credit for federal tax on special fuels and oils
	70	E11400	Regulated investment company credit
	71	E10605	Total tax payments (SOI)
Refund etc.	72	E11900	Balance due (overpayment) (+/-)
	73	E12000	Credit elect
	74	E12200	Predetermined estimated tax penalty
Schedule A	75	E17500	Medical and dental expenses subject to reduction by AGI limit
	76	E18425	State and local income taxes
	77	E18450	State Sales Taxes
	78	E18500	Real estate tax deductions
	79	E19200	Total interest paid deduction
	80	E19800	Cash contributions
	81	E20100	Other than cash contributions
	82	E19700	Contributions deduction, total
	83	E20550	Unreimbursed employee business expense
	84	E20600	Tax preparation fee
	85	E20400	Miscellaneous deductions subject to AGI limitation, total
	86	E20800	Net limited miscellaneous deductions
	87	E20500	Net casualty or theft loss
	88	E21040	Itemized deduction limitation
Schedule C	89	E90040	Net receipts (+/-)
	90	E90050	Cost of goods sold and/or operations
	91	E90080	Other income (Schedule C)
	92	E90190	Depreciation
	93	E90210	Insurance
	94	E90240	Mortgage interest
	95	E90250	Other interest
	96	E90280	Office expenses
	97	E90370	Net wages
	98	E90100	Total deductions

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Schedule D	99	P22250	Short-term gains less losses
	100	E22320	Long term gain/loss from other forms on Schedule D
	101	E22550	Long term capital gain/loss taxed at the 28% rate (Prior Year returns only)
	102	E22370	Schedule D capital gain distributions
	103	P23250	Long-term gains less losses
	104	E24515	Unrecaptured Section 1250 gain
	105	E24516	Capital gain less investment expense
	106	E24518	28% Rate Gain or Loss
	107	E24535	Schedule D 5% Tax Amount
	108	E24560	Non-Schedule D tax
	109	E24595	Schedule D 10 percent tax amount (Prior Year Returns Only)
	110	E24598	Schedule D 15 percent tax amount
	111	E24605	Schedule D 20 percent tax amount (Prior Year Returns Only)
112	E24615	Schedule D 25 percent tax amount	
113	E24570	Schedule D 28 percent tax amount	
Schedule E	114	E25350	Total rents received
	115	E25360	Total royalties received
	116	E25370	Rent expenses mortgage interest, Schedule E, line 12
	117	E25380	Rent/royalty expenses other interest, Schedule E, line 13
	118	E25470	Royalty depletion
	119	E25500	Rental depreciation
	120	E25700	Rent net income or loss (+/-)
	121	E25800	Royalty net income or loss (+/-)
	122	E25820	Deductible rental loss
	123	E25850	Rent/royalty net income
	124	E25860	Rent/royalty net loss
Partnerships	125	E25940	Total passive income
	126	E25980	Total non-passive income
	127	E25920	Total passive loss
	128	E25960	Total non-passive loss
	129	E26110	Partnership Section 179 expense deduction
Small	130	E26170	Total passive income
Business	131	E26190	Total non-passive income
Corp	132	E26160	Total passive loss
	133	E26180	Total non-passive loss
	134	E26270	Combined partnership and S corporation net income/loss (+/-)
	135	E26100	S-corp. Section 179 expense deduction
	Estate or Trust	136	E26390
137		E26400	Total loss
Farm Rental	138	E27200	Farm rent net income or loss (+/-)
Schedule SE	139	E30400	Total self-employment income
	140	E30500	Self-employment income, secondary taxpayer
Form 2441	141	E32800	Qualifying individuals' Expenses
	142	E33000	Expenses limited to earned income

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Form 3800	143	E53220	Investment (included in general business credit)
	144	E53240	Work Opportunity - Jobs (included in general business credit)
	145	E53260	Alcohol used as fuel (included in general business credit)
	146	E53280	Research and experimentation (included in general business credit)
	147	E53410	Tentative General Business Credit
Form 4952	148	E58950	Total investment Interest Expense
	149	E58990	Investment income (Form 4952 part 2 line 4g)
Form 6251	150	P60100	Net operating loss tax preference
	151	P61850	Total adjustments and preferences (+/-)
	152	E60000	Form 1040 Taxable Income for AMT (Form 6251, Line 1)
	153	E62100	Alternative minimum taxable income
	154	E62900	Alternative tax foreign tax credit
	155	E62720	Alternative minimum Schedule D less investment interest amount
	156	E62730	Alternative minimum Schedule D unrecaptured section 1250 gain
Form 8582	157	E62740	Alternative minimum capital gain amount
	158	P65300	Total passive net income
	159	P65400	Total passive losses
Form 8801	160	E68000	Total losses allowed from all passive activities
	161	E82200	Carry forward of minimum tax credit to 2005
Schedule J	162	T27800	Elected Farm Income
	163	S27860	Tentative Current and Prior-Year Tax
	164	P27895	Actual Prior-Year Tax
Form 8863	165	E87500	Hope Qualified Expenses--Limited
	166	E87510	Hope One-Half Amount
	167	E87520	Hope Credit
	168	E87530	Lifetime Learning Total Qualified Expenses
	169	E87540	Lifetime Learning Limited Amount
Misc Codes	170	E87550	Lifetime Learning Credit
	171	RECID	Return ID
	172	S006	Decimal weight
	173	S008	Sample count
	174	S009	Population count
	175	WSAMP	Sample code
	176	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
7. FLPDYR	Filing (Accounting) Period, Year:	
	Tax Year	1992-2005

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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 return0

(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 return0

(B) Form 3800 attached to return1

11. F6251 Form 6251, Alternative Minimum Tax

(A) No Form 6251 attached to return0

(B) Form 6251 attached to return1

12. F8582 Form 8582, Passive Activity Loss Limitation:

(A) No Form 8582 attached to return0

(B) Form 8582 attached to return1

13. F8606 Form 8606, Nondeductible IRA Contributions:

(A) No Form 8606 attached to return0

(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 option1

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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. N24	Number of Children for Child Tax Credit	
	(B) Number of Children	0-10
19. 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
20. 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) Tax counseling for the elderly	6

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21. SCHB Schedule B Indicator:
- (A) No Schedule B attached to return0
 (B) Schedule B attached to return.....1
22. SCHCF Schedule C or F Indicator:
- (A) Neither Schedule C or F present0
 (B) Schedule C present only1
 (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
23. SCHE Schedule E Indicator:
- (A) No Schedule E attached to the return0
 (B) Schedule E attached to the return1

24. 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

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19	Louisiana	47	Virginia
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
27	Montana		U.S. Citizens Abroad
28	Nebraska		

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

25. TFORM Form of Return:

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

26. 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

NOTE: Schedule D tax includes qualified dividends.

27. XFPT Primary Taxpayer Exemption:

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

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28. XFST Secondary Taxpayer Exemption:
- (A) No secondary taxpayer or joint return filed by dependents0
 - (B) Secondary taxpayer exemption1

29. 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.

30. 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.

31. XOODPE Exemptions for Other Dependents:
- Number of other dependents 0-99

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

32. XOPAR Exemptions for Parents Living at Home or Away from Home:
- Number of parents0-9

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

33. 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, XOODPE and XOPAR after limiting XOCAH to 3.

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EXPLANATION OF FIELDS NOT ABSTRACTED DIRECTLY FROM TAX FORMS

The following explanations define data fields contained in the 2004 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 "2004 Federal Tax Forms" section of this booklet for further information.

<u>Field Number</u>	<u>Definition</u>
P04470	DEDUCTIONS This is either the Total Standard Deduction or the Total Itemized Deductions found on Form 1040, line 39. 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	TAX ON TAXABLE INCOME This is the amount shown on line 43 less special taxes from Form 4972 (Tax on Lump Sum Distributions).
E05200	COMPUTED REGULAR TAX 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	INCOME SUBJECT TO TAX 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 qualified dividends and/or 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 qualified dividends and/or 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 5, 8, 10, 15, 20 (prior year returns only), 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	MARGINAL TAX BASE This is the amount of income subject to tax at the marginal tax rate applicable to the return (TXRT), using the 2004 Tax Rate Schedules for all returns. (See

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Income Subject to Tax).

- E06300 **TAX GENERATED**
This is a computed amount arrived at by applying the Tax Rate Schedules to Income Subject to Tax.
- P08000 **OTHER TAX CREDITS (NOT INCLUDED IN THE OTHER CREDIT FIELDS)**
The sum of the amounts for Other Tax Credits on Form 1040 lines 52, 53, and 54 for which separate fields have not been listed.
- E07150 **TOTAL TAX CREDITS (SOI)**
Total credits from Form 1040 (line 55) 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 56) 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 62 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 62, Form 1040A, line 38, Form 1040-EZ, line 10) minus Advance Earned Income Credit payments (line 60, 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 combat pay) 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), plus the following tax items which are not shown separately: Household employment taxes (line 61), and all other taxes (margin entries on line 62).
- 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 70 minus line 65a) minus the additional child tax credit (line 67). 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.
- E22550 **LONG-TERM CAPITAL GAIN OR LOSS TAXED AT THE 28 PERCENT RATE** (Prior year returns only) (line 15g on TY 2002 Schedule D)

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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
E24595	SCHEDULE D 10 PERCENT TAX AMOUNT Prior Year field, present for tax returns filed for years prior to 2004
E24605	SCHEDULE D 20 PERCENT TAX AMOUNT Prior Year field, present for tax returns filed for years prior to 2004
P27895	ACTUAL PRIOR YEAR TAX The sum of lines 18, 19, and 20 on Schedule J.
E30400	NET EARNINGS FROM SELF-EMPLOYMENT INCOME 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	NET EARNINGS FROM SELF-EMPLOYMENT INCOME, SECONDARY TAXPAYER 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	NET OPERATING LOSS TAX PREFERENCE PLUS OTHER ADJUSTMENTS Line 10 less line 27 plus line 26, Form 6251.
P61850	TOTAL ADJUSTMENTS & PREFERENCES EXCLUDING OTHER ADJUSTMENTS AND PREFERENCES Line 2 through 25 excluding line 10, Form 6251
P65300	TOTAL CURRENT YEAR PASSIVE NET INCOME Lines 1a + 3a, Form 8582
P65400	TOTAL CURRENT YEAR PASSIVE NET LOSSES Lines 1b + 3b, Form 8582
S001	RETURN ID A unique number assigned for each sampled tax return during processing.
S006	DECIMAL WEIGHT

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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 SAMPLE COUNT

The number of sampled tax returns found in the given sample code.

S009 POPULATION COUNT

The number of tax returns in the population for a given sample code.

WSAMP SAMPLE CODE

See Table B, below.

TXRT MARGINAL TAX RATE

Top rate from tax rate schedule that applies to income subject to tax or if the taxpayer has long-term capital gains and/or qualified dividends, 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).

- (A) 00 percent marginal tax rate
- (B) 05 percent marginal tax rate 05.0
- (C) 08 percent marginal tax rate 08.0
- (D) 10 percent marginal tax rate 10.0
- (E) 15 percent marginal tax rate 15.0
- (F) 20 percent marginal tax rate 20.0
- (G) 25 percent marginal tax rate 25.0
- (H) 28.0 percent marginal tax rate 28.0
- (I) 33.0 percent marginal tax rate 33.0
- (J) 35.0 percent marginal tax rate 35.0

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TECHNICAL DESCRIPTION OF THE FILE

The Public Use file is available on CD-ROM in ASCII format. The record length is 2244 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 fields in the file are 12 characters in length with leading zeros and with “+” or “-“ leading signs.

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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 (including electronic returns) filed by U.S. citizens and residents during Calendar Year 2005.

All returns processed during 2005 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 (133,189,982 returns) reported in Table A and the estimated total of all returns (133,226,042 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 2004. While most returns processed during Calendar Year 2005 were for Tax Year 2004, a few were for non-calendar years ending during 2005 and 2006, and some were returns for prior years. Returns for prior years were used in place of 2004 returns received and processed after December 31, 2005. 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 2005.

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.

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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 0.05 percent to 100 percent.

Tax data processed to the IRS Individual Master File at the Martinsburg Computing Center during Calendar Year 2005 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.

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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 2004, 0.03 percent of the sample returns were unavailable.

Method of Estimation

Weights were obtained by dividing the population count of returns in a stratum by the number of sample returns for that stratum. The weights were adjusted to correct for misclassified returns.

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Table A.—Number of Individual Income Tax Returns in the Population and Sample by Sampling Strata for 2004

Description of the sample strata														Number of returns		
														Population counts 1	Sample counts	Public-use sample counts
Grand total														133,189,982	200,778	150,047
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 ²														6,505	6,505	2168
Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 and over, total														178	178	58
Other Returns, total														133,183,299	194,095	147,821
Number of Returns by type of form attached																
Description of the sample strata	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	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)	(2)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)			
Total.....		3,668,868	46,697	35,039	20,052,763	43,942	36,738	1,427,583	4,760	3,838	108,034,085	98,696	72,206	133,183,299	194,095	147,821
Indexed Negative Income 3																
\$10,000,000 or more.....	All	242	242	80	697	697	231	108	108	35	845	845	281	1,892	1,892	627
\$5,000,000 under \$10,000,000.....	All	417	417	139	990	990	330	210	210	70	1,447	1,447	482	3,064	3,064	1,021
\$2,000,000 under \$5,000,000.....	All	2,035	699	233	4,102	1,322	1,320	726	256	85	5,261	1,749	1,747	12,124	4,026	3,385
\$1,000,000 under \$2,000,000.....	All	4,403	671	671	9,192	1,472	1,470	1,766	279	279	10,786	1,731	1,728	26,147	4,153	4,148
\$500,000 under \$1,000,000.....	All	10,415	324	323	24,507	766	761	4,714	151	150	26,805	858	852	66,441	2,099	2,086
\$250,000 under \$500,000.....	All	20,975	211	203	59,035	565	548	10,861	94	92	62,785	555	545	153,656	1,425	1,388
\$120,000 under \$250,000.....	All	37,144	158	151	125,430	595	559	19,099	93	90	140,833	633	602	322,506	1,479	1,402
\$60,000 under \$120,000.....	All	42,408	121	114	172,137	462	430	21,046	52	48	217,998	534	483	453,589	1,169	1,075
Under \$60,000.....	All	41,023	46	41	459,847	646	538	41,575	53	40	976,112	1,399	1,209	1,518,557	2,144	1,828
Indexed Positive Income 3																
Under \$30,000.....	1										30,799,302	15,352	8,921	30,799,302	15,352	8,921
Under \$30,000.....	2	175,666	102	62	2,440,092	1,207	701	93,783	44	22	25,684,366	12,845	7,777	28,393,907	14,198	8,562
Under \$30,000.....	3-4	178,959	188	156	4,176,753	4,294	3,473	140,706	148	121	5,478,476	5,641	4,481	9,974,894	10,271	8,231
\$30,000 under \$60,000.....	1-2	376,516	193	111	1,862,501	939	587	171,110	98	49	21,359,440	10,472	6,378	23,769,567	11,702	7,125
\$30,000 under \$60,000.....	3-4	367,139	395	324	3,584,561	3,818	3,089	245,425	254	209	5,781,145	6,186	4,994	9,978,270	10,653	8,616
\$60,000 under \$120,000.....	1-3	618,393	310	200	2,168,210	1,113	673	226,259	114	75	11,002,701	5,401	3,243	14,015,563	6,938	4,191
\$60,000 under \$120,000.....	4	436,723	419	326	2,547,035	2,654	2,158	186,873	177	141	2,779,015	2,783	2,238	5,949,646	6,033	4,863
\$120,000 under \$250,000.....	1-3	222,958	302	258	392,164	570	499	89,557	127	106	1,226,001	1,809	1,537	1,930,680	2,808	2,400
\$120,000 under \$250,000.....	4	508,907	1,431	1,329	1,343,683	3,883	3,615	84,710	205	189	1,668,048	4,696	4,354	3,605,348	10,215	9,487
\$250,000 under \$500,000.....	All	344,844	2,391	2,330	490,735	3,259	3,161	63,717	399	393	581,488	3,840	3,728	1,480,784	9,889	9,612
\$500,000 under \$1,000,000.....	All	163,004	3,941	3,913	141,047	3,647	3,621	18,673	437	434	162,056	3,908	3,874	484,780	11,933	11,842
\$1,000,000 under \$2,000,000.....	All	68,302	8,307	8,284	35,618	4,376	4,364	4,757	575	574	47,444	5,696	5,688	156,121	18,954	18,910
\$2,000,000 under \$5,000,000.....	All	33,357	10,791	10,785	11,350	3,590	3,587	1,535	513	512	16,866	5,451	5,445	63,108	20,345	20,329
\$5,000,000 under \$10,000,000.....	All	9,066	3,021	3,021	2,124	2,124	707	258	258	258	3,304	3,304	1,100	14,752	14,752	4,914
\$10,000,000 or more.....	All	5,972	5,972	1,985	953	953	316	115	115	38	1,561	1,561	519	8,601	8,601	2,858

¹ This population includes an estimated 867,708 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.

² 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.

³ Positive and Negative Income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1.2297 to represent a base year of 1991.

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Table B - 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)	
Indexed Negative Income 1					
\$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	
Indexed Positive Income 1					
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	

ONS 1 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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Weighted sum for each Code Field

Codes and Values	2004 Full SOI Individual Sample	2004 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
AGIR1				
0	1,854,886	1,825,102	29,784	1.61%
1	1,767,390	1,767,557	-167	-0.01%
2	2,274,604	2,254,413	20,191	0.89%
3	2,537,436	2,538,401	-965	-0.04%
4	2,587,581	2,492,758	94,823	3.66%
5	2,503,433	2,448,584	54,849	2.19%
6	2,365,392	2,432,128	-66,736	-2.82%
7	2,424,220	2,375,301	48,919	2.02%
8	2,604,069	2,588,497	15,572	0.60%
9	2,406,619	2,401,462	5,157	0.21%
10	2,335,117	2,351,919	-16,802	-0.72%
11	2,478,561	2,404,558	74,003	2.99%
12	2,406,708	2,338,756	67,952	2.82%
13	2,212,844	2,235,374	-22,530	-1.02%
14	2,311,552	2,399,371	-87,819	-3.80%
15	2,246,528	2,334,783	-88,255	-3.93%
16	2,330,027	2,331,793	-1,766	-0.08%
17	2,268,294	2,304,155	-35,861	-1.58%
18	2,233,976	2,257,864	-23,888	-1.07%
19	2,270,952	2,325,592	-54,640	-2.41%
20	2,178,041	2,236,825	-58,784	-2.70%
21	9,705,192	9,685,780	19,412	0.20%
22	8,512,113	8,340,076	172,037	2.02%
23	13,915,452	13,922,755	-7,303	-0.05%
24	10,571,408	10,599,289	-27,881	-0.26%
25	18,047,126	18,247,472	-200,346	-1.11%
26	10,119,515	10,009,700	109,815	1.09%
27	9,735,569	9,761,383	-25,814	-0.27%
28	2,348,163	2,340,905	7,258	0.31%
29	433,145	433,315	-170	-0.04%
30	103,964	103,939	25	0.02%
31	45,104	45,095	9	0.02%
32	65,548	65,500	48	0.07%
33	15,835	15,832	3	0.02%
34	9,677	9,662	15	0.16%

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Weighted sum for each Code Field

Codes and Values	2004 Full SOI Individual Sample	2004 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
DSI				
0	122,509,974	122,600,254	-90,280	-0.07%
1	9,716,067	9,625,641	90,426	0.93%
EFI				
0	63,845,890	64,171,084	-325,194	-0.51%
1	68,380,152	68,054,812	325,340	0.48%
EIC				
0	114,646,335	114,604,111	42,224	0.04%
1	17,579,707	17,621,785	-42,078	-0.24%
ELECT				
0	115,923,029	116,001,750	-78,721	-0.07%
1	9,786,786	9,693,924	92,862	0.95%
2	6,516,227	6,530,222	-13,995	-0.21%
FDED				
1	46,335,237	46,283,266	51,971	0.11%
2	84,016,753	84,092,663	-75,910	-0.09%
3	1,874,052	1,849,966	24,086	1.29%
FLPDYR				
1995	4,006	3,301	705	17.60%
1996	8,993	7,894	1,099	12.22%
1997	23,393	23,036	357	1.53%
1998	50,488	49,795	693	1.37%
1999	91,593	72,508	19,085	20.84%
2000	140,332	111,668	28,664	20.43%
2001	368,451	342,300	26,151	7.10%
2002	906,034	882,780	23,254	2.57%
2003	2,549,251	2,599,057	-49,806	-1.95%
2004	128,077,815	128,126,113	-48,298	-0.04%
2005	5,686	7,444	-1,758	-30.92%
FLPDMO				
1	2,028	3,363	-1,335	-65.83%
2	3,257	3,651	-394	-12.10%
3	9	12	-3	-33.33%
4	6	6	0	0.00%
5	12	14	-2	-16.67%
6	439	471	-32	-7.29%
7	26	24	2	7.69%
8	168	172	-4	-2.38%
9	69	71	-2	-2.90%
10	167	170	-3	-1.80%
11	7	15	-8	-114.29%
12	132,219,854	132,217,926	1,928	0.00%

2004 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum for each Code Field

Codes and Values	2004 Full SOI Individual Sample	2004 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
F2441				
0	125,216,309	125,159,711	56,598	0.05%
1	4,700,086	4,785,872	-85,786	-1.83%
2	2,113,138	2,081,993	31,145	1.47%
3	173,032	176,899	-3,867	-2.23%
4	20,398	18,028	2,370	11.62%
5	3,078	3,393	-315	-10.23%
F3800				
0	131,830,033	131,842,203	-12,170	-0.01%
1	396,009	383,693	12,316	3.11%
F6251				
0	125,144,551	125,154,962	-10,411	-0.01%
1	7,081,490	7,070,934	10,556	0.15%
F8582				
0	129,108,572	129,113,736	-5,164	0.00%
1	3,117,470	3,112,159	5,311	0.17%
F8606				
0	130,712,639	130,732,031	-19,392	-0.01%
1	1,116,620	1,089,588	27,032	2.42%
2	396,783	404,277	-7,494	-1.89%
IE				
0	132,093,060	132,080,505	12,555	0.01%
1	132,982	145,391	-12,409	-9.33%
MARS				
1	58,067,165	57,948,298	118,867	0.20%
2	52,057,837	51,908,817	149,020	0.29%
3	2,453,292	2,456,332	-3,040	-0.12%
4	19,647,748	19,912,448	-264,700	-1.35%
MIDR				
0	131,562,865	131,574,980	-12,115	-0.01%
1	663,177	650,916	12,261	1.85%

2004 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum for each Code Field

Codes and Values	2004 Full SOI Individual Sample	2004 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
N20				
0	128,817,278	128,740,353	76,925	0.06%
1	3,273,104	3,366,636	-93,532	-2.86%
2	130,407	115,295	15,112	11.59%
3	5,253	3,612	1,641	31.24%
N24				
0	93,348,894	100,215,000	-6,866,106	-7.36%
1	18,837,882	15,075,087	3,762,795	19.97%
2	14,354,065	11,869,057	2,485,008	17.31%
3	4,347,885	3,862,887	484,998	11.15%
4	1,043,242	918,357	124,885	11.97%
5	208,639	183,322	25,317	12.13%
6	58,904	66,805	-7,901	-13.41%
7	15,699	20,832	-5,133	-32.70%
8	9,777	13,316	-3,539	-36.20%
9	1,056	1,234	-178	-16.86%
N25				
0	128,084,505	127,993,892	90,613	0.07%
1	3,935,298	4,003,747	-68,449	-1.74%
2	203,786	224,839	-21,053	-10.33%
3	2,449	3,414	-965	-39.40%
4	3	3	0	0.00%
PREP				
0	51,608,904	51,655,123	-46,219	-0.09%
1	78,417,635	78,410,733	6,902	0.01%
2	176,828	150,297	26,531	15.00%
3	21,132	27,189	-6,057	-28.66%
4	966,845	976,506	-9,661	-1.00%
6	1,034,698	1,006,048	28,650	2.77%
SCHB				
0	110,430,719	110,377,340	53,379	0.05%
1	21,795,323	21,848,555	-53,232	-0.24%
SCHCF				
0	110,137,527	110,149,029	-11,502	-0.01%
1	20,066,217	20,067,834	-1,617	-0.01%
2	1,496,646	1,493,725	2,921	0.20%
3	352,155	334,674	17,481	4.96%
4	173,497	180,634	-7,137	-4.11%

2004 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum for each Code Field

Codes and Values	2004 Full SOI Individual Sample	2004 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
SCHE				
0	115,993,388	116,046,448	-53,060	-0.05%
1	16,232,654	16,179,448	53,206	0.33%
STATE				
0		3,065,937	-3,065,937	N/A
1	1,978,724	1,949,030	29,694	1.50%
2	299,758	280,085	19,673	6.56%
3	2,479,070	2,355,298	123,772	4.99%
4	1,107,882	1,064,855	43,027	3.88%
5	15,434,117	14,907,526	526,591	3.41%
6	2,104,283	2,153,190	-48,907	-2.32%
7	1,643,185	1,597,943	45,242	2.75%
8	362,923	396,214	-33,291	-9.17%
9	303,430	297,854	5,576	1.84%
10	8,281,915	8,092,044	189,871	2.29%
11	3,806,246	3,698,177	108,069	2.84%
12	550,501	542,481	8,020	1.46%
13	592,908	622,164	-29,256	-4.93%
14	5,820,478	5,643,507	176,971	3.04%
15	2,860,195	2,745,278	114,917	4.02%
16	1,309,678	1,348,347	-38,669	-2.95%
17	1,187,521	1,201,631	-14,110	-1.19%
18	1,818,158	1,830,160	-12,002	-0.66%
19	1,862,644	1,837,421	25,223	1.35%
20	612,964	599,889	13,075	2.13%
21	2,618,342	2,510,302	108,040	4.13%
22	3,087,928	2,960,711	127,217	4.12%
23	4,485,912	4,410,819	75,093	1.67%
24	2,420,517	2,339,810	80,707	3.33%
25	1,093,718	1,079,869	13,849	1.27%
26	2,578,142	2,548,919	29,223	1.13%
27	415,768	422,920	-7,152	-1.72%
28	802,967	796,417	6,550	0.82%
29	1,144,441	1,082,528	61,913	5.41%
30	653,278	658,464	-5,186	-0.79%
31	4,060,298	3,769,701	290,597	7.16%
32	781,802	782,730	-928	-0.12%
33	8,616,181	8,340,220	275,961	3.20%
34	3,688,524	3,599,308	89,216	2.42%
35	282,474	303,423	-20,949	-7.42%
36	5,255,233	5,122,728	132,505	2.52%
37	1,556,622	1,569,200	-12,578	-0.81%
38	1,628,419	1,614,560	13,859	0.85%
39	5,808,713	5,668,500	140,213	2.41%
40	534,213	520,032	14,181	2.65%
41	1,896,216	1,949,357	-53,141	-2.80%
42	351,741	351,209	532	0.15%
43	2,660,199	2,664,888	-4,689	-0.18%

2004 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum for each Code Field

Codes and Values	2004 Full SOI Individual Sample	2004 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
44	9,374,747	9,179,108	195,639	2.09%
45	1,014,113	1,013,668	445	0.04%
46	332,434	324,492	7,942	2.39%
47	3,527,309	3,403,229	124,080	3.52%
48	2,836,660	2,835,181	1,479	0.05%
49	752,794	730,841	21,953	2.92%
50	2,564,647	2,471,229	93,418	3.64%
51	238,734	219,458	19,276	8.07%
52	746,374	753,041	-6,667	-0.89%
TFORM				
0	80,603,689	80,648,894	-45,205	-0.06%
1	30,572,631	30,661,948	-89,317	-0.29%
2	21,049,722	20,915,054	134,668	0.64%
TXST				
0	29,457,556	29,246,927	210,629	0.72%
1	80,837,781	81,176,275	-338,494	-0.42%
2	25,089	23,293	1,796	7.16%
3	46,893	52,602	-5,709	-12.17%
4	24,283	26,926	-2,643	-10.88%
5	52,342	55,290	-2,948	-5.63%
6	56,805	54,435	2,370	4.17%
7	21,596,749	21,448,866	147,883	0.68%
8	87,334	101,882	-14,548	-16.66%
9	41,210	39,401	1,809	4.39%
XFPT				
0	9,716,067	9,625,641	90,426	0.93%
1	122,509,974	122,600,254	-90,280	-0.07%
XFST				
0	80,224,103	80,376,707	-152,604	-0.19%
1	52,001,938	51,849,188	152,750	0.29%

2004 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum for each Code Field

Codes and Values	2004 Full SOI Individual Sample	2004 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
XOCAH				
0	87,092,872	87,218,985	-126,113	-0.14%
1	20,407,736	20,260,800	146,936	0.72%
2	17,175,209	17,205,780	-30,571	-0.18%
3	5,650,838	5,709,323	-58,485	-1.03%
4	1,432,419	1,367,155	65,264	4.56%
5	314,141	290,174	23,967	7.63%
6	98,528	107,918	-9,390	-9.53%
7	33,731	39,391	-5,660	-16.78%
8	9,634	13,370	-3,736	-38.78%
9	6,621	9,598	-2,977	-44.96%
10	4,222	3,360	862	20.42%
11	56	42	14	25.00%
12	35	0	35	100.00%
XOCAWH				
0	131,479,447	131,429,605	49,842	0.04%
1	585,886	623,138	-37,252	-6.36%
2	120,204	131,195	-10,991	-9.14%
3	33,016	36,931	-3,915	-11.86%
4	7,477	5,014	2,463	32.94%
8	4	3	1	25.00%
9	8	8	0	0.00%
XOODEP				
0	128,047,007	128,015,673	31,334	0.02%
1	3,012,101	3,036,890	-24,789	-0.82%
2	942,808	935,191	7,617	0.81%
3	166,613	170,087	-3,474	-2.09%
4	52,464	63,437	-10,973	-20.92%
5	5,049	4,619	430	8.52%
XOPAR				
0	129,827,678	129,836,917	-9,239	-0.01%
1	2,028,539	2,039,727	-11,188	-0.55%
2	360,635	339,682	20,953	5.81%
3	8,446	8,773	-327	-3.87%
4	744	796	-52	-6.99%
XTOT				
0	9,716,067	9,625,641	90,426	0.93%
1	49,071,977	49,189,880	-117,903	-0.24%
2	35,780,987	35,916,136	-135,149	-0.38%
3	17,434,366	17,235,819	198,547	1.14%
4	13,030,898	13,082,151	-51,253	-0.39%
5	5,156,344	5,210,760	-54,416	-1.06%
6	1,479,391	1,418,801	60,590	4.10%
7	375,365	348,263	27,102	7.22%
8	117,605	120,560	-2,955	-2.51%
9	37,217	43,572	-6,355	-17.08%
10	14,703	21,273	-6,570	-44.68%
11	6,414	9,215	-2,801	-43.67%
12	4,578	3,743	835	18.24%
13	96	82	14	14.58%
14	35	0	35	100.00%

2004 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum of the Amounts in each Field

Codes and Values	2004 Full SOI Individual Sample	2004 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E00100	6788805129998	6,780,384,394,490	8,420,735,508	0.12%
E00200	4,921,806,344,365	4,936,849,391,866	(15,043,047,501)	-0.31%
E00300	125,474,157,982	122,518,623,105	2,955,534,877	2.36%
E00400	52,031,762,896	52,643,458,819	(611,695,923)	-1.18%
E00600	146,838,808,253	142,778,862,875	4,059,945,378	2.76%
E00650	110,500,411,253	106,614,328,927	3,886,082,326	3.52%
E00700	22,735,928,374	22,708,355,366	27,573,008	0.12%
E00800	7,262,338,392	5,872,078,392	1,390,260,000	19.14%
E00900	247,217,287,300	246,369,188,806	848,098,494	0.34%
E01000	471,735,648,306	461,812,008,135	9,923,640,171	2.10%
E01100	1,925,989,665	1,962,801,720	(36,812,055)	-1.91%
E01150	8,437	2,389	6,048	71.68%
E01200	2,502,516,269	2,324,312,069	178,204,200	7.12%
E01400	101,672,180,537	101,677,861,839	(5,681,302)	-0.01%
E01500	627,664,240,824	627,822,580,537	(158,339,713)	-0.03%
E01700	394,285,848,897	392,919,233,641	1,366,615,256	0.35%
E02000	357,378,134,608	354,320,865,409	3,057,269,199	0.86%
E02100	-13,239,204,779	-13,213,996,307	(25,208,472)	0.19%
E02300	32,740,271,648	32,727,900,982	12,370,666	0.04%
E02400	231,873,219,716	228,775,535,451	3,097,684,265	1.34%
E02500	110,462,386,819	109,906,114,190	556,272,629	0.50%
E03150	10,028,607,293	10,077,705,252	(49,097,959)	-0.49%
E03210	4,398,733,678	4,372,027,300	26,706,378	0.61%
E03220	858,456,921	854,877,592	3,579,329	0.42%
E03230	10,589,278,869	10,732,812,277	(143,533,408)	-1.36%
E03260	21,109,366,370	21,088,299,579	21,066,791	0.10%
E03270	18,457,062,727	18,300,395,623	156,667,104	0.85%
E03300	19,295,951,824	19,051,567,211	244,384,613	1.27%
E03400	209,833,074	192,311,898	17,521,176	8.35%
E03500	8,470,128,002	5,289,646,881	3,180,481,121	37.55%
E04600	800,690,043,050	800,590,309,013	99,734,037	0.01%
E04800	4670165636679	4,660,157,294,789	10,008,341,890	0.21%
E05100	871,227,853,017	868,155,561,371	3,072,291,646	0.35%
E05200	956,454,312,054	951,657,407,164	4,796,904,890	0.50%

2004 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum of the Amounts in each Field

Codes and Values	2004 Full SOI Individual Sample	2004 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E05800	884,342,703,313	881,302,801,580	3,039,901,733	0.34%
E06000	4157375856117	4,156,459,717,177	916,138,940	0.02%
E06200	1824852452259	1,824,960,747,669	(108,295,410)	-0.01%
E06300	798,121,988,410	796,369,473,551	1,752,514,859	0.22%
E06500	831,976,333,071	828,919,016,945	3,057,316,126	0.37%
E07150	52,366,869,623	52,385,120,800	(18,251,177)	-0.03%
E07180	3,337,984,240	3,313,864,057	24,120,183	0.72%
E07200	18,740,261	21,579,762	(2,839,501)	-15.15%
E07220	32,300,454,790	32,285,013,127	15,441,663	0.05%
E07230	6,016,805,253	6,202,359,993	(185,554,740)	-3.08%
E07240	1,011,505,888	1,039,584,769	(28,078,881)	-2.78%
E07300	6,757,993,597	6,585,915,096	172,078,501	2.55%
E07400	635,391,180	661,544,790	(26,153,610)	-4.12%
E07600	902,000,397	903,567,596	(1,567,199)	-0.17%
E08800	831,975,833,690	828,918,658,838	3,057,174,852	0.37%
E09400	42,210,736,959	42,168,854,754	41,882,205	0.10%
E09600	13,029,239,295	13,071,855,528	(42,616,233)	-0.33%
E09700	173,122,340	125,530,188	47,592,152	27.49%
E09800	107,929,320	103,738,481	4,190,839	3.88%
E09900	3,640,374,203	3,666,020,830	(25,646,627)	-0.70%
E10300	874,009,720,412	870,831,696,980	3,178,023,432	0.36%
E10605	981,644,294,320	978,146,347,503	3,497,946,817	0.36%
E10700	731,734,361,990	732,732,738,371	(998,376,381)	-0.14%
E10900	188,770,357,320	186,085,425,634	2,684,931,686	1.42%
E11070	14,450,018,974	14,384,022,053	65,996,921	0.46%
E11100	59,268,206,488	57,415,537,202	1,852,669,286	3.13%
E11200	1,727,640,579	1,773,593,089	(45,952,510)	-2.66%
E11300	86,378,387	84,436,284	1,942,103	2.25%
E11400	33,754,422	32,905,458	848,964	2.52%
E11900	-155,381,057,409	-155,246,632,421	(134,424,988)	0.09%
E12000	33,693,365,756	33,275,767,500	417,598,256	1.24%
E12200	774,696,666	767,743,045	6,953,621	0.90%
E17500	94,670,474,681	97,191,103,043	(2,520,628,362)	-2.66%
E18425	202,305,992,691	202,029,232,870	276,759,821	0.14%
E18450	17,527,396,126	15,918,759,926	1,608,636,200	9.18%
E18500	132,252,208,713	132,429,219,561	(177,010,848)	-0.13%

2004 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum of the Amounts in each Field

Codes and Values	2004 Full SOI Individual Sample	2004 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E19200	356,355,993,830	356,260,359,037	95,634,793	0.03%
E19700	165,564,387,893	162,279,934,575	3,284,453,318	1.98%
E19800	122,874,925,819	121,804,264,387	1,070,661,432	0.87%
E20100	43,373,208,540	41,770,071,286	1,603,137,254	3.70%
E20400	97,171,280,338	96,839,262,527	332,017,811	0.34%
E20500	3,510,243,045	4,167,697,695	(657,454,650)	-18.73%
E20550	68,497,229,910	68,461,550,462	35,679,448	0.05%
E20600	4,763,393,911	4,761,105,140	2,288,771	0.05%
E20800	68,533,122,299	68,206,943,193	326,179,106	0.48%
E21040	36,761,912,651	36,269,474,015	492,438,636	1.34%
E22320	161,445,866,453	160,050,889,641	1,394,976,812	0.86%
E22370	13,409,908,206	13,316,384,588	93,523,618	0.70%
E22550	-798,439,120	-797,948,751	(490,369)	0.06%
E24515	19,169,929,121	18,878,548,410	291,380,711	1.52%
E24516	554,147,951,675	542,511,624,514	11,636,327,161	2.10%
E24518	2,083,539,833	2,407,622,186	(324,082,353)	-15.55%
E24535	2,749,760,951	2,721,277,038	28,483,913	1.04%
E24560	433,509,958,456	431,411,617,417	2,098,341,039	0.48%
E24570	390,053,248	438,912,686	(48,859,438)	-12.53%
E24595	29,535,318	29,974,627	(439,309)	-1.49%
E24605	627,383,157	566,199,585	61,183,572	9.75%
E24615	2,782,796,395	2,730,840,036	51,956,359	1.87%
E25350	208,215,738,923	207,657,963,738	557,775,185	0.27%
E25360	16,343,572,311	16,327,092,173	16,480,138	0.10%
E25370	49,378,518,634	49,694,716,866	(316,198,232)	-0.64%
E25380	4,739,465,622	4,713,086,775	26,378,847	0.56%
E25470	1,662,958,205	1,671,274,678	(8,316,473)	-0.50%
E25500	45,270,791,311	44,931,840,654	338,950,657	0.75%
E25700	5,968,576,857	5,989,564,368	(20,987,511)	-0.35%
E25800	12,235,242,179	12,292,091,883	(56,849,704)	-0.46%
E25820	42,094,190,606	41,926,189,410	168,001,196	0.40%
E25850	70,691,049,458	70,697,062,248	(6,012,790)	-0.01%
E25860	46,357,188,053	46,232,399,779	124,788,274	0.27%
E25920	16,741,224,537	16,487,641,603	253,582,934	1.51%
E25940	51,878,173,447	51,519,949,234	358,224,213	0.69%
E25960	52,869,735,747	50,065,275,787	2,804,459,960	5.30%
E25980	142,484,997,009	140,346,000,031	2,138,996,978	1.50%
E26100	16,182,911,557	16,104,106,897	78,804,660	0.49%
E26110	3,890,515,470	3,863,613,684	26,901,786	0.69%
E26160	4,139,965,359	3,972,303,222	167,662,137	4.05%

2004 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum of the Amounts in each Field

Codes and Values	2004 Full SOI Individual Sample	2004 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E26170	34,573,841,029	33,665,469,438	908,371,591	2.63%
E26180	50,440,248,140	49,413,041,817	1,027,206,323	2.04%
E26190	231,320,752,096	227,847,591,576	3,473,160,520	1.50%
E26270	315,993,162,769	313,472,592,559	2,520,570,210	0.80%
E26390	15,806,508,296	15,187,330,036	619,178,260	3.92%
E26400	1,805,903,592	1,754,933,443	50,970,149	2.82%
E27200	3,053,804,158	2,968,965,948	84,838,210	2.78%
E30400	249,954,499,485	249,984,018,816	(29,519,331)	-0.01%
E30500	41,388,526,586	41,284,140,216	104,386,370	0.25%
E32800	17,077,538,144	16,941,683,604	135,854,540	0.80%
E33000	16,813,360,309	16,675,429,321	137,930,988	0.82%
E53220	296,981,581	305,827,213	(8,845,632)	-2.98%
E53240	48,944,043	47,687,755	1,256,288	2.57%
E53260	11,831,040	9,554,575	2,276,465	19.24%
E53280	240,861,022	248,309,659	(7,448,637)	-3.09%
E53410	3,928,744,973	4,101,377,281	(172,632,308)	-4.39%
E58950	30,633,534,642	29,885,273,680	748,260,962	2.44%
E58990	3,418,870,030	2,929,880,092	488,989,938	14.30%
E59560	320,387,559,209	319,578,332,672	809,226,537	0.25%
E59680	767,524,110	762,816,647	4,707,463	0.61%
E59700	3,957,020,736	3,940,987,204	16,033,532	0.41%
E59720	35,299,505,332	35,536,545,595	(237,040,263)	-0.67%
E60000	1374825540989	1,369,725,073,500	5,100,467,489	0.37%
E62100	1513426013117	1,507,232,737,149	6,193,275,968	0.41%
E62720	392,741,275,371	387,140,366,709	5,600,908,662	1.43%
E62730	13,088,052,554	12,879,742,525	208,310,029	1.59%
E62740	405,418,955,687	399,181,335,246	6,237,620,441	1.54%
E62900	5,865,612,126	5,730,162,716	135,449,410	2.31%
E68000	27,591,975,217	26,427,158,092	1,164,817,125	4.22%
E82200	10,313,355,117	11,046,083,972	(732,728,855)	-7.10%
E87500	3,086,823,873	3,162,184,433	(75,360,560)	-2.44%
E87510	1,067,652,694	1,088,073,861	(20,421,167)	-1.91%
E87520	4,154,476,567	4,250,258,295	(95,781,728)	-2.31%
E87530	20,001,491,959	20,784,159,799	(782,667,840)	-3.91%
E87540	16,123,004,289	16,816,430,641	(693,426,352)	-4.30%
E87550	3,224,593,190	3,363,273,982	(138,680,792)	-4.30%

2004 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum of the Amounts in each Field

Codes and Values	2004 Full SOI Individual Sample	2004 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E90040	1151638791772	1,134,363,045,562	17,275,746,210	1.50%
E90050	400,301,119,451	397,090,462,858	3,210,656,593	0.80%
E90080	16,802,924,418	15,622,627,540	1,180,296,878	7.02%
E90100	513,586,410,868	509,289,585,273	4,296,825,595	0.84%
E90190	42,868,539,840	42,590,656,160	277,883,680	0.65%
E90210	18,891,936,935	18,811,285,431	80,651,504	0.43%
E90240	5,078,544,722	5,182,737,178	(104,192,456)	-2.05%
E90250	5,932,590,648	5,887,314,119	45,276,529	0.76%
E90280	12,373,352,380	12,448,987,853	(75,635,473)	-0.61%
E90370	70,982,230,292	70,349,022,359	633,207,933	0.89%
P04470	1,578,489,490,550	1,577,589,134,616	900,355,934	0.06%
P08000	618,469,908	608,891,155	9,578,753	1.55%
P22250	21,819,887,794	20,706,925,427	1,112,962,367	5.10%
P23250	463,649,608,515	454,359,398,794	9,290,209,721	2.00%
P27895	820,084,968	829,012,092	(8,927,124)	-1.09%
P60100	25,201,708,516	23,761,473,881	1,440,234,635	5.71%
P61850	138,577,902,568	138,744,924,933	(167,022,365)	-0.12%
P65300	46,767,847,978	44,798,295,911	1,969,552,067	4.21%
P65400	41,315,505,348	41,483,054,950	(167,549,602)	-0.41%
S27860	1,433,148,813	1,446,423,789	(13,274,976)	-0.93%
T27800	991,075,894	979,452,476	11,623,418	1.17%

2004 PUBLIC USE TAX FILE

2004 FEDERAL TAX FORMS (with element numbers referenced)

2004 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 16.)

Use the IRS label.

Otherwise, please print or type.

Presidential Election Campaign

(See page 16.)

Label Here

For the year Jan. 1–Dec. 31, 2004, or other tax year beginning , 2004, ending , 20
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 16. Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.

OMB No. 1545-0074
Your social security number
Spouse's social security number

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

You Spouse
Yes No Yes No

Filing Status

Check only one box.

- 1 Single
2 Married filing jointly (even if only one had income)
3 Married filing separately. Enter spouse's SSN above and full name here.
4 Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here.
5 Qualifying widow(er) with dependent child (see page 17)

Exemptions

If more than four dependents, see page 18.

6a Yourself. If someone can claim you as a dependent, do not check box 6a
6b Spouse
6c Dependents: (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) if qualifying child for child tax credit (see page 18)
6d Total number of exemptions claimed

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 18)
Dependents on 6c not entered above
Add numbers on lines above

Income

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

If you did not get a W-2, see page 19.

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

Table with 2 columns: Description and Amount. Rows include: 7 Wages, salaries, tips, etc. Attach Form(s) W-2; 8a Taxable interest; 8b Tax-exempt interest; 9a Ordinary dividends; 9b Qualified dividends; 10 Taxable refunds, credits, or offsets of state and local income taxes; 11 Alimony received; 12 Business income or (loss); 13 Capital gain or (loss); 14 Other gains or (losses); 15a IRA distributions; 15b Taxable amount; 16a Pensions and annuities; 16b Taxable amount; 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc.; 18 Farm income or (loss); 19 Unemployment compensation; 20a Social security benefits; 20b Taxable amount; 21 Other income; 22 Total income.

Adjusted Gross Income

Table with 2 columns: Description and Amount. Rows include: 23 Educator expenses; 24 Certain business expenses of reservists, performing artists, and fee-basis government officials; 25 IRA deduction; 26 Student loan interest deduction; 27 Tuition and fees deduction; 28 Health savings account deduction; 29 Moving expenses; 30 One-half of self-employment tax; 31 Self-employed health insurance deduction; 32 Self-employed SEP, SIMPLE, and qualified plans; 33 Penalty on early withdrawal of savings; 34a Alimony paid; 34b Recipient's SSN; 35 Total adjusted gross income; 36 Adjusted gross income after deductions.

Tax and Credits

37 Amount from line 36 (adjusted gross income)
38a Check [] You were born before January 2, 1940, [] Blind. Total boxes checked 38a
b If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here 38b
39 Itemized deductions (from Schedule A) or your standard deduction (see left margin)
40 Subtract line 39 from line 37
41 If line 37 is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on line 6d. If line 37 is over \$107,025, see the worksheet on page 33
42 Taxable income. Subtract line 41 from line 40. If line 41 is more than line 40, enter -0-
43 Tax (see page 33). Check if any tax is from: a [] Form(s) 8814 b [] Form 4972
44 Alternative minimum tax (see page 35). Attach Form 6251
45 Add lines 43 and 44
46 Foreign tax credit. Attach Form 1116 if required
47 Credit for child and dependent care expenses. Attach Form 2441
48 Credit for the elderly or the disabled. Attach Schedule R
49 Education credits. Attach Form 8863
50 Retirement savings contributions credit. Attach Form 8880
51 Child tax credit (see page 37)
52 Adoption credit. Attach Form 8839
53 Credits from: a [] Form 8396 b [] Form 8859
54 Other credits. Check applicable box(es): a [] Form 3800 b [] Form 8801 c [] Specify
55 Add lines 46 through 54. These are your total credits
56 Subtract line 55 from line 45. If line 55 is more than line 45, enter -0-

Other Taxes

57 Self-employment tax. Attach Schedule SE
58 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137
59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required
60 Advance earned income credit payments from Form(s) W-2
61 Household employment taxes. Attach Schedule H
62 Add lines 56 through 61. This is your total tax

Payments

If you have a qualifying child, attach Schedule EIC.

63 Federal income tax withheld from Forms W-2 and 1099
64 2004 estimated tax payments and amount applied from 2003 return
65a Earned income credit (EIC)
b Nontaxable combat pay election 65b
66 Excess social security and tier 1 RRTA tax withheld (see page 54)
67 Additional child tax credit. Attach Form 8812
68 Amount paid with request for extension to file (see page 54)
69 Other payments from: a [] Form 2439 b [] Form 4136 c [] Form 8885
70 Add lines 63, 64, 65a, and 66 through 69. These are your total payments

Refund

Direct deposit? See page 54 and fill in 72b, 72c, and 72d.

71 If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpaid
72a Amount of line 71 you want refunded to you
b Routing number
c Type: [] Checking [] Savings
d Account number
73 Amount of line 71 you want applied to your 2005 estimated tax

Amount You Owe

74 Amount you owe. Subtract line 70 from line 62. For details on how to pay, see page 55
75 Estimated tax penalty (see page 55)

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 56)? [] Yes. Complete the following. [] No
Designee's name Phone no. Personal identification number (PIN)

Sign Here

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

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
Your signature Date Your occupation Daytime phone number
Spouse's signature. If a joint return, 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 18.)

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 18.	Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, see page 18.	

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 18.)

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
Check only one box.

- 1 Single
- 2 Married filing jointly (even if only one had income)
- 3 Married filing separately. Enter spouse's SSN above and full name here. ▶
- 4 Head of household (with qualifying person). (See page 19.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
- 5 Qualifying widow(er) with dependent child (see page 19)

Exemptions

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

b **Spouse**

c **Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 21)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

Boxes checked on 6a and 6b

No. of children on 6c who:

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

Dependents on 6c not entered above

Add numbers on lines above ▶

d Total number of exemptions claimed.

Income

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

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

Enclose, but do not attach, any payment.

7 Wages, salaries, tips, etc. Attach Form(s) W-2.	7
8a Taxable interest. Attach Schedule 1 if required.	8a
b Tax-exempt interest. Do not include on line 8a.	8b
9a Ordinary dividends. Attach Schedule 1 if required.	9a
b Qualified dividends (see page 23).	9b
10 Capital gain distributions (see page 23).	10
11a IRA distributions.	11a
11b Taxable amount (see page 23).	11b
12a Pensions and annuities.	12a
12b Taxable amount (see page 24).	12b
13 Unemployment compensation and Alaska Permanent Fund dividends.	13
14a Social security benefits.	14a
14b Taxable amount (see page 26).	14b
15 Add lines 7 through 14b (far right column). This is your total income .	15
16 Educator expenses (see page 26).	16
17 IRA deduction (see page 26).	17
18 Student loan interest deduction (see page 29).	18
19 Tuition and fees deduction (see page 29).	19
20 Add lines 16 through 19. These are your total adjustments .	20
21 Subtract line 20 from line 15. This is your adjusted gross income .	21

Adjusted gross income

Tax, credits, and payments

Standard Deduction for—
• People who checked any box on line 23a or 23b or who can be claimed as a dependent, see page 31.
• All others:
Single or Married filing separately, \$4,850
Married filing jointly or Qualifying widow(er), \$9,700
Head of household, \$7,150

If you have a qualifying child, attach Schedule EIC.

Form fields 22 through 48 including: Enter the amount from line 21 (adjusted gross income), Tax, including any alternative minimum tax, Credit for child and dependent care expenses, etc.

Refund

Direct deposit? See page 50 and fill in 45b, 45c, and 45d.

Form fields 44 through 48 including: Amount of line 44 you want refunded to you, Amount of line 44 you want applied to your 2005 estimated tax, Amount you owe.

Third party designee

Do you want to allow another person to discuss this return with the IRS (see page 52)? Yes. Complete the following. No

Sign here

Joint return? See page 18. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year.

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

Label Here

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

Your social security number
Spouse's social security number

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

Presidential Election Campaign (page 11)

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?

Income

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

Table with 3 columns: Line number, Description, and Amount. Lines 1-6 covering wages, interest, unemployment, adjusted gross income, and taxable income.

Note. You must check Yes or No.

Payments and tax

Table with 3 columns: Line number, Description, and Amount. Lines 7-10 covering federal income tax withheld, EIC, total payments, and tax.

Refund

Have it directly deposited! See page 18 and fill in 11b, 11c, and 11d.

Table with 3 columns: Line number, Description, and Amount. Line 11a for refund and routing/account numbers.

Amount you owe

Table with 3 columns: Line number, Description, and Amount. Line 12 for amount you owe.

Third party designee

Do you want to allow another person to discuss this return with the IRS (see page 19)? Yes. Complete the following. No

Sign here

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

Signature lines for taxpayer and spouse with fields for date and occupation.

Paid preparer's use only

Fields for preparer's signature, date, SSN, firm name, EIN, and phone number.

SCHEDULES A&B
(Form 1040)

Schedule A—Itemized Deductions

OMB No. 1545-0074

2004

Department of the Treasury
Internal Revenue Service (99)

(Schedule B is on back)

Attachment
Sequence No. **07**

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

Name(s) shown on Form 1040

Your social security number

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.				
	1 Medical and dental expenses (see page A-2)	1			
	2 Enter amount from Form 1040, line 37 2	2			
	3 Multiply line 2 by 7.5% (.075)	3			
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-				4	
Taxes You Paid (See page A-2.)	5 State and local (check only one box):	5			
	a <input type="checkbox"/> Income taxes, or				
	b <input type="checkbox"/> General sales taxes (see page A-2)				
	6 Real estate taxes (see page A-3)	6			
	7 Personal property taxes	7			
8 Other taxes. List type and amount ▶	8				
9 Add lines 5 through 8				9	
Interest You Paid (See page A-3.)	10 Home mortgage interest and points reported to you on Form 1098	10			
	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-4 and show that person's name, identifying no., and address ▶	11			
	12 Points not reported to you on Form 1098. See page A-4 for special rules	12			
	13 Investment interest. Attach Form 4952 if required. (See page A-4.)	13			
14 Add lines 10 through 13				14	
Gifts to Charity If you made a gift and got a benefit for it, see page A-4.	15 Gifts by cash or check. If you made any gift of \$250 or more, see page A-4	15			
	16 Other than by cash or check. If any gift of \$250 or more, see page A-4. You must attach Form 8283 if over \$500	16			
	17 Carryover from prior year	17			
	18 Add lines 15 through 17				18
Casualty and Theft Losses	19 Casualty or theft loss(es). Attach Form 4684. (See page A-5.)				19
Job Expenses and Most Other Miscellaneous Deductions (See page A-5.)	20 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-6.) ▶	20			
	21 Tax preparation fees	21			
	22 Other expenses—investment, safe deposit box, etc. List type and amount ▶	22			
	23 Add lines 20 through 22	23			
	24 Enter amount from Form 1040, line 37 24	24			
	25 Multiply line 24 by 2% (.02)	25			
26 Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-				26	
Other Miscellaneous Deductions	27 Other—from list on page A-6. List type and amount ▶				27
Total Itemized Deductions	28 Is Form 1040, line 37, over \$142,700 (over \$71,350 if married filing separately)?				28
	<input type="checkbox"/> No. 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 39.				
	<input type="checkbox"/> Yes. Your deduction may be limited. See page A-6 for the amount to enter.				

**SCHEDULE C
(Form 1040)**

Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

2004

Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service

► 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-2 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 2004? If "No," see page C-3 for limit on losses Yes No

H If you started or acquired this business during 2004, check here

Part I Income

1	Gross receipts or sales. Caution. 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	Gross profit. 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	Gross income. 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		
9	Car and truck expenses (see page C-3)	9			20		
10	Commissions and fees	10			20a		
11	Contract labor (see page C-4)	11			20b		
12	Depletion	12			21		
13	Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)	13			22		
14	Employee benefit programs (other than on line 19)	14			23		
15	Insurance (other than health)	15			24		
16	Interest:				24a		
a	Mortgage (paid to banks, etc.)	16a					
b	Other	16b					
17	Legal and professional services	17			24b		
18	Office expense	18			24c		
19	Pension and profit-sharing plans	19			24d		
20	Rent or lease (see page C-5):				25		
a	Vehicles, machinery, and equipment	20a			26		
b	Other business property	20b			27		
21	Repairs and maintenance	21					
22	Supplies (not included in Part III)	22					
23	Taxes and licenses	23					
24	Travel, meals, and entertainment:						
a	Travel	24a					
b	Meals and entertainment						
c	Enter nondeductible amount included on line 24b (see page C-5)						
d	Subtract line 24c from line 24b	24d					
25	Utilities	25					
26	Wages (less employment credits)	26					
27	Other expenses (from line 48 on page 2)	27					
28	Total expenses before expenses for business use of home. Add lines 8 through 27 in columns	28					
29	Tentative profit (loss). Subtract line 28 from line 7	29					
30	Expenses for business use of your home. Attach Form 8829	30					
31	Net profit or (loss). Subtract line 30 from line 29.	31					
	<ul style="list-style-type: none"> • If a profit, enter on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32. 						
32	If you have a loss, check the box that describes your investment in this activity (see page C-6).						
	<ul style="list-style-type: none"> • If you checked 32a, enter the loss on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. 				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

2004

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-6 of the instructions)	(e) Cost or other basis (see page D-6 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 Total short-term sales price amounts. 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					4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1					5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet on page D-6 of the instructions					6 ()
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f)					7

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-6 of the instructions)	(e) Cost or other basis (see page D-6 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
8					
9 Enter your long-term totals, if any, from Schedule D-1, line 9					
10 Total long-term sales price amounts. 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					11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1					12
13 Capital gain distributions. See page D-1 of the instructions					13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet on page D-6 of the instructions					14 ()
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f). Then go to Part III on the back					15

Part III Summary

<p>16 Combine lines 7 and 15 and enter the result. If line 16 is a loss, skip lines 17 through 20, and go to line 21. If a gain, enter the gain on Form 1040, line 13, and then go to line 17 below . . .</p>	16		
<p>17 Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p>			
<p>18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet on page D-7 of the instructions ▶</p>	18		
<p>19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on page D-8 of the instructions ▶</p>	19		
<p>20 Are lines 18 and 19 both zero or blank? <input type="checkbox"/> Yes. Complete Form 1040 through line 42, and then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 34 of the Instructions for Form 1040. Do not complete lines 21 and 22 below. <input type="checkbox"/> No. Complete Form 1040 through line 42, and then complete the Schedule D Tax Worksheet on page D-9 of the instructions. Do not complete lines 21 and 22 below.</p>			
<p>21 If line 16 is a loss, enter here and on Form 1040, line 13, the smaller of:</p> <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) } 	21	()	
<p>Note. When figuring which amount is smaller, treat both amounts as positive numbers.</p>			
<p>22 Do you have qualified dividends on Form 1040, line 9b? <input type="checkbox"/> Yes. Complete Form 1040 through line 42, and then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 34 of the Instructions for Form 1040. <input type="checkbox"/> No. Complete the rest of Form 1040.</p>			



Complete this worksheet only if line 18 or line 19 of Schedule D is more than zero. Otherwise, complete the Qualified Dividends and Capital Gain Tax Worksheet on page 34 of the Instructions for Form 1040 to figure your tax.

Exception: Do not use the Qualified Dividends and Capital Gain Tax Worksheet or this worksheet to figure your tax if:

- Line 15 or line 16 of Schedule D is zero or less **and** you have no qualified dividends on Form 1040, line 9b, or
- Form 1040, line 42, is zero or less.

Instead, see the instructions for Form 1040, line 43.

1. Enter your taxable income from Form 1040, line 42	1.	
2. Enter your qualified dividends from Form 1040, line 9b	2.	
3. Enter the amount from Form 4952, line 4g	3.	
4. Enter the amount from Form 4952, line 4e*	4.	
5. Subtract line 4 from line 3. If zero or less, enter -0-	5.	
6. Subtract line 5 from line 2. If zero or less, enter -0-	6.	
7. Enter the smaller of line 15 or line 16 of Schedule D	7.	
8. Enter the smaller of line 3 or line 4	8.	
9. Subtract line 8 from line 7. If zero or less, enter -0-	9.	
10. Add lines 6 and 9	10.	
11. Add lines 18 and 19 of Schedule D	11.	
12. Enter the smaller of line 9 or line 11	12.	
13. Subtract line 12 from line 10	13.	
14. Subtract line 13 from line 1. If zero or less, enter -0-	14.	
15. Enter the smaller of:		
• The amount on line 1 or		
• \$29,050 if single or married filing separately;		
\$58,100 if married filing jointly or qualifying widow(er); or	15.	
\$38,900 if head of household		
16. Enter the smaller of line 14 or line 15	16.	
17. Subtract line 10 from line 1. If zero or less, enter -0-	17.	
18. Enter the larger of line 16 or line 17	▶ 18.	
If lines 15 and 16 are the same, skip lines 19 and 20 and go to line 21. Otherwise, go to line 19.		
19. Subtract line 16 from line 15	▶ 19.	
20. Multiply line 19 by 5% (.05)	20.	
If lines 1 and 15 are the same, skip lines 21 through 33 and go to line 34. Otherwise, go to line 21.		
21. Enter the smaller of line 1 or line 13	21.	
22. Enter the amount from line 19 (if line 19 is blank, enter -0-)	22.	
23. Subtract line 22 from line 21. If zero or less, enter -0-	▶ 23.	
24. Multiply line 23 by 15% (.15)	24.	
If Schedule D, line 19, is zero or blank, skip lines 25 through 30 and go to line 31. Otherwise, go to line 25.		
25. Enter the smaller of line 9 above or Schedule D, line 19	25.	
26. Add lines 10 and 18	26.	
27. Enter the amount from line 1 above	27.	
28. Subtract line 27 from line 26. If zero or less, enter -0-	28.	
29. Subtract line 28 from line 25. If zero or less, enter -0-	▶ 29.	
30. Multiply line 29 by 25% (.25)	30.	
If Schedule D, line 18, is zero or blank, skip lines 31 through 33 and go to line 34. Otherwise, go to line 31.		
31. Add lines 18, 19, 23, and 29	31.	
32. Subtract line 31 from line 1	32.	
33. Multiply line 32 by 28% (.28)	33.	
34. Figure the tax on the amount on line 18 . Use the Tax Table or Tax Computation Worksheet, whichever applies	34.	
35. Add lines 20, 24, 30, 33, and 34	35.	
36. Figure the tax on the amount on line 1 . Use the Tax Table or Tax Computation Worksheet, whichever applies	36.	
37. Tax on all taxable income (including capital gains and qualified dividends). Enter the smaller of line 35 or line 36. Also include this amount on Form 1040, line 43	37.	

*If applicable, enter instead the smaller amount you entered on the dotted line next to line 4e of Form 4952.

**SCHEDULE E
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

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

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

OMB No. 1545-0074

2004

Attachment
Sequence No. **13**

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 40.

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

Income:	Properties			Totals (Add columns A, B, and C.)
	A	B	C	
3 Rents received	3			3
4 Royalties received	4			4
Expenses:	5			
5 Advertising	5			
6 Auto and travel (see page E-4).	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see page E-4)	12			12
13 Other interest	13			
14 Repairs	14			
15 Supplies	15			
16 Taxes	16			
17 Utilities	17			
18 Other (list) ▶	18			
.....				
.....				
19 Add lines 5 through 18	19			19
20 Depreciation expense or depletion (see page E-4)	20			20
21 Total expenses. Add lines 19 and 20	21			
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-4 to find out if you must file Form 6198	22			
23 Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See page E-4 to find out if you must file Form 8582 . Real estate professionals must complete line 43 on page 2	23	()	()	()
24 Income. Add positive amounts shown on line 22. Do not include any losses	24			
25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here	25	()	()	()
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17. Otherwise, include this amount in the total on line 41 on page 2	26			

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

Your social security number

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

Part II Income or Loss From Partnerships and S Corporations Note. If you report a loss from an at-risk activity for which any amount is not at risk, you must check column (e) on line 28 and attach Form 6198. See page E-1.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? Yes No

Table with 5 columns: (a) Name, (b) Enter P for partnership; S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, (e) Check if any amount is not at risk. Rows A, B, C, D.

Table with 5 columns: (f) Passive loss allowed, (g) Passive income from Schedule K-1, (h) Nonpassive loss from Schedule K-1, (i) Section 179 expense deduction from Form 4562, (j) Nonpassive income from Schedule K-1. Includes rows for Totals and summary lines 30, 31, 32.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A, 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, (f) Other income from Schedule K-1. Includes rows for Totals and summary lines 35, 36, 37.

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, (e) Income from Schedules Q, line 3b. Includes line 39.

Part V Summary

Summary table with 2 columns: Description, Amount. Includes lines 40, 41, 42, 43.

**SCHEDULE J
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

**Income Averaging for
Farmers and Fishermen**

► Attach to Form 1040.

► See Instructions for Schedule J (Form 1040).

OMB No. 1545-0074

2004

Attachment
Sequence No. **20**

Name(s) shown on Form 1040

Social security number (SSN)

1	Enter the taxable income from your 2004 Form 1040, line 42		1	
2	Enter your elected farm income (see page J-1). Do not 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 2004 Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet, or the Schedule D Tax Worksheet, whichever applies		4	
5	If you used Schedule J to figure your tax for 2003, enter the amount from line 11 of your 2003 Schedule J. If you used Schedule J for 2002 but not 2003, enter the amount from line 15 of your 2002 Schedule J. If you used Schedule J for 2001 but not 2002 nor 2003, enter the amount from line 3 of your 2001 Schedule J. Otherwise, enter the taxable income from your 2001 Form 1040, line 39; Form 1040A, line 25; or Form 1040EZ, line 6. If zero or less, see page J-2		5	
6	Divide the amount on line 2 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 2001 tax rates (see page J-4)		8	
9	If you used Schedule J to figure your tax for 2003, enter the amount from line 15 of your 2003 Schedule J. If you used Schedule J for 2002 but not 2003, enter the amount from line 3 of your 2002 Schedule J. Otherwise, enter the taxable income from your 2002 Form 1040, line 41; Form 1040A, line 27; 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 2002 tax rates (see page J-5)		12	
13	If you used Schedule J to figure your tax for 2003, enter the amount from line 3 of your 2003 Schedule J. Otherwise, enter the taxable income from your 2003 Form 1040, line 40; Form 1040A, line 27; 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 2003 tax rates (see page J-6)		16	
17	Add lines 4, 8, 12, and 16		17	
18	If you used Schedule J to figure your tax for 2003, enter the amount from line 12 of your 2003 Schedule J. If you used Schedule J for 2002 but not 2003, enter the amount from line 16 of your 2002 Schedule J. If you used Schedule J for 2001 but not 2002 nor 2003, enter the amount from line 4 of your 2001 Schedule J. Otherwise, enter the tax from your 2001 Form 1040, line 40*; Form 1040A, line 26*; or Form 1040EZ, line 11		18	
19	If you used Schedule J to figure your tax for 2003, enter the amount from line 16 of your 2003 Schedule J. If you used Schedule J for 2002 but not 2003, enter the amount from line 4 of your 2002 Schedule J. Otherwise, enter the tax from your 2002 Form 1040, line 42*; Form 1040A, line 28*; or Form 1040EZ, line 10		19	
20	If you used Schedule J to figure your tax for 2003, enter the amount from line 4 of your 2003 Schedule J. Otherwise, enter the tax from your 2003 Form 1040, line 41*; Form 1040A, line 28*; or Form 1040EZ, line 10		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 43		22	
	Caution. Your tax may be less if you figure it using the 2004 Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet, or the Schedule D Tax Worksheet. Attach Schedule J only if you are using it to figure your tax.			

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

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

OMB No. 1545-0074

2004

Attachment
Sequence No. **17**

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

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

Who Must File Schedule SE

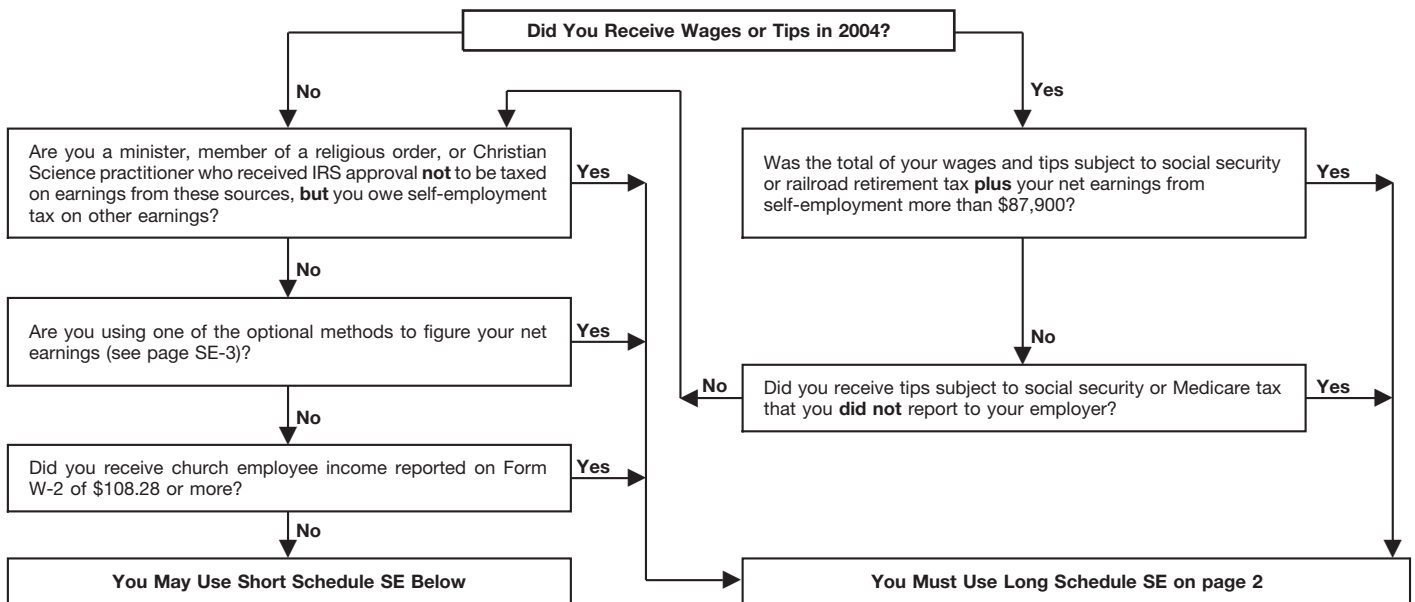
You must file Schedule SE if:

- 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 57.

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), box 14, code A		
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9. 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		
3	Combine lines 1 and 2		
4	Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax ▶		
5	Self-employment tax. If the amount on line 4 is: • \$87,900 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 57. • More than \$87,900, multiply line 4 by 2.9% (.029). Then, add \$10,899.60 to the result. Enter the total here and on Form 1040, line 57.		
6	Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 30	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. ▶ <input type="checkbox"/>			
1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note. Skip this line if you use the farm optional method (see page SE-4)			
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9. 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. Note. Skip this line if you use the nonfarm optional method (see page SE-4)			
3	Combine lines 1 and 2			
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3			
4b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here			
4c	Combine lines 4a and 4b. If less than \$400, stop ; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income , enter -0- and continue. ▶			
5a	Enter your church employee income from Form W-2. 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-			
6	Net earnings from self-employment. 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 2004	7	87,900	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. If \$87,900 or more, skip lines 8b through 10, and go to line 11	8a		
8b	Unreported tips subject to social security tax (from Form 4137, line 9)	8b		
8c	Add lines 8a and 8b			
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 smaller of line 6 or line 9 by 12.4% (.124)	10		
11	Multiply line 6 by 2.9% (.029)	11		
12	Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 57	12		
13	Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 30	13		

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

Farm Optional Method. You may use this method only if (a) your gross farm income ¹ was not more than \$2,400 or (b) your net farm profits ² were less than \$1,733.			
14 Maximum income for optional methods	14	1,600	00
15 Enter the smaller of: two-thirds (2/3) of gross farm income ¹ (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 (a) your net nonfarm profits ³ were less than \$1,733 and also less than 72.189% of your gross nonfarm income ⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years.			
Caution. You may use this method no more than five times.			
16 Subtract line 15 from line 14	16		
17 Enter the smaller of: two-thirds (2/3) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above	17		

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

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

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

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

Child and Dependent Care Expenses

▶ 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**

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 61.

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

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

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2004 for the person listed in column (a)
First	Last		

3 Add the amounts in column (c) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 32	3																																																													
4 Enter your earned income . See instructions	4																																																													
5 If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); all others , enter the amount from line 4	5																																																													
6 Enter the smallest of line 3, 4, or 5	6																																																													
7 Enter the amount from Form 1040, line 37 7																																																														
8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7																																																														
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="3" style="text-align: left;">If line 7 is:</th> <th colspan="3" style="text-align: left;">If line 7 is:</th> </tr> <tr> <th style="text-align: left;">Over</th> <th style="text-align: left;">But not over</th> <th style="text-align: left;">Decimal amount is</th> <th style="text-align: left;">Over</th> <th style="text-align: left;">But not over</th> <th style="text-align: left;">Decimal amount is</th> </tr> </thead> <tbody> <tr> <td>\$0—15,000</td> <td></td> <td>.35</td> <td>\$29,000—31,000</td> <td></td> <td>.27</td> </tr> <tr> <td>15,000—17,000</td> <td></td> <td>.34</td> <td>31,000—33,000</td> <td></td> <td>.26</td> </tr> <tr> <td>17,000—19,000</td> <td></td> <td>.33</td> <td>33,000—35,000</td> <td></td> <td>.25</td> </tr> <tr> <td>19,000—21,000</td> <td></td> <td>.32</td> <td>35,000—37,000</td> <td></td> <td>.24</td> </tr> <tr> <td>21,000—23,000</td> <td></td> <td>.31</td> <td>37,000—39,000</td> <td></td> <td>.23</td> </tr> <tr> <td>23,000—25,000</td> <td></td> <td>.30</td> <td>39,000—41,000</td> <td></td> <td>.22</td> </tr> <tr> <td>25,000—27,000</td> <td></td> <td>.29</td> <td>41,000—43,000</td> <td></td> <td>.21</td> </tr> <tr> <td>27,000—29,000</td> <td></td> <td>.28</td> <td>43,000—No limit</td> <td></td> <td>.20</td> </tr> </tbody> </table>	If line 7 is:			If line 7 is:			Over	But not over	Decimal amount is	Over	But not over	Decimal amount is	\$0—15,000		.35	\$29,000—31,000		.27	15,000—17,000		.34	31,000—33,000		.26	17,000—19,000		.33	33,000—35,000		.25	19,000—21,000		.32	35,000—37,000		.24	21,000—23,000		.31	37,000—39,000		.23	23,000—25,000		.30	39,000—41,000		.22	25,000—27,000		.29	41,000—43,000		.21	27,000—29,000		.28	43,000—No limit		.20	8	X .
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27,000—29,000		.28	43,000—No limit		.20																																																									
9 Multiply line 6 by the decimal amount on line 8. If you paid 2003 expenses in 2004, see the instructions	9																																																													
10 Enter the amount from Form 1040, line 45, minus any amount on Form 1040, line 46	10																																																													
11 Credit for child and dependent care expenses. Enter the smaller of line 9 or line 10 here and on Form 1040, line 47.	11																																																													

Part III Dependent Care Benefits

12	Enter the total amount of dependent care benefits you received in 2004. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	12		
13	Enter the amount forfeited, if any (see the instructions)	13		
14	Subtract line 13 from line 12	14		
15	Enter the total amount of qualified expenses incurred in 2004 for the care of the qualifying person(s)	15		
16	Enter the smaller of line 14 or 15	16		
17	Enter your earned income . See instructions	17		
18	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> ● If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). ● If married filing separately, see the instructions for the amount to enter. ● All others, enter the amount from line 17. 	18		
19	Enter the smallest of line 16, 17, or 18	19		
20	Enter the amount from line 12 that you received from your sole proprietorship or partnership. If you did not receive any such amounts, enter -0-	20		
21	Subtract line 20 from line 14	21		
22	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 18)	22		
23	Deductible benefits. Enter the smallest of line 19, 20, or 22. Also, include this amount on the appropriate line(s) of your return (see the instructions)	23		
24	Enter the smaller of line 19 or 22	24		
25	Enter the amount from line 23	25		
26	Excluded benefits. Subtract line 25 from line 24. If zero or less, enter -0-	26		
27	Taxable benefits. Subtract line 26 from line 21. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, enter "DCB"	27		

To claim the child and dependent care credit, complete lines 28-32 below.

28	Enter \$3,000 (\$6,000 if two or more qualifying persons)	28		
29	Add lines 23 and 26	29		
30	Subtract line 29 from line 28. If zero or less, stop . You cannot take the credit. Exception. If you paid 2003 expenses in 2004, see the instructions for line 9	30		
31	Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 29 above. Then, add the amounts in column (c) and enter the total here	31		
32	Enter the smaller of line 30 or 31. Also, enter this amount on line 3 on the front of this form and complete lines 4-11	32		

▶ See instructions on pages 3 and 4.
▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Part I Current Year 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, Section A only)	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 biodiesel fuels credit (Form 8864)	1p	
q Current year low sulfur diesel fuel production credit (Form 8896)	1q	
r Current year credit for contributions to selected community development corporations (Form 8847)	1r	
s Current year trans-Alaska pipeline liability fund credit (see instructions)	1s	
t Current year general credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1t	
2 Current year credit. Add lines 1a through 1t	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 2004 (see instructions)	5	
6 Carryforward of general business credit to 2004. See instructions for the schedule to attach	6	
7 Carryback of general business credit from 2005 (see instructions)	7	
8 Current year credit. 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 Credits from Form 1040, lines 47 through 53	12b	
c Possessions tax credit (Form 5735, line 17 or 27)	12c	
d Credit for fuel from a nonconventional source	12d	
e Qualified electric vehicle credit (Form 8834, line 20)	12e	
f Add lines 12a through 12e	12f	
13 Net income tax. Subtract line 12f from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18	13	
14 Net regular tax. Subtract line 12f 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 Credit allowed for the current year. Enter the smaller of line 8 or line 18 here and on Form 1040, line 54; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 19 is smaller than line 8, see instructions. Individuals, estates, and trusts: See instructions if claiming the research credit. C corporations: 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	

Department of the Treasury
Internal Revenue Service (99)

▶ **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 2004 (see instructions)	1		
2	Disallowed investment interest expense from 2003 Form 4952, line 7	2		
3	Total investment interest expense. Add lines 1 and 2	3		

Part II Net Investment Income

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a		
4b	Qualified dividends included on line 4a	4b		
4c	Subtract line 4b from line 4a	4c		
4d	Net gain from the disposition of property held for investment	4d		
4e	Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	4e		
4f	Subtract line 4e from line 4d	4f		
4g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)	4g		
4h	Investment income. Add lines 4c, 4f, and 4g	4h		
5	Investment expenses (see instructions)	5		
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-	6		

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2005. Subtract line 6 from line 3. If zero or less, enter -0-	7		
8	Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions.	8		

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 2004 and the amount you can carry forward to future years. Your investment interest expense deduction is limited to your net investment income.

For more information, see Pub. 550, Investment Income and Expenses.

Who Must File

If you are an individual, estate, or a trust, you must file Form 4952 to claim a deduction for your investment interest expense.

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

- Your investment interest expense is not more than your investment income from interest and ordinary dividends minus any qualified dividends.
- You have no other deductible investment expenses.
- You have no disallowed investment interest expense from 2003.

Allocation of Interest Expense

If you paid or accrued interest on a loan and used the loan proceeds for more than one purpose, you may have to allocate the interest. This is necessary because different

rules apply to investment interest, personal interest, trade or business interest, home mortgage interest, and passive activity interest. See Pub. 535, Business Expenses.

Specific Instructions

Part I—Total Investment Interest Expense

Line 1

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

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

Investment interest expense does not include any of the following:

- Home mortgage interest.
- Interest expense that is properly allocable to a passive activity. Generally, a passive activity is any business activity in which you do not materially participate and any rental activity. See the Instructions for Form 8582, Passive Activity Loss Limitations, for details.

- Any interest expense that is capitalized, such as construction interest subject to section 263A.

- Interest expense related to tax-exempt interest income under section 265.

- Interest expense, disallowed under section 264, on indebtedness with respect to life insurance, endowment, or annuity contracts issued after June 8, 1997, even if the proceeds were used to purchase any property held for investment.

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

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

Part II—Net Investment Income

Line 4a

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

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

Department of the Treasury
Internal Revenue Service (99)

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 40, and go to line 2. Otherwise, enter the amount from Form 1040, line 37, and go to line 7. (If less than zero, enter as a negative amount.)	1		
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2½% of Form 1040, line 37 .	2		
3	Taxes from Schedule A (Form 1040), line 9	3		
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	4		
5	Miscellaneous deductions from Schedule A (Form 1040), line 26	5		
6	If Form 1040, line 37, is over \$142,700 (over \$71,350 if married filing separately), enter the amount from line 9 of the Itemized Deductions Worksheet on page B-1 of the Instructions for Schedules A & B (Form 1040)	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 (7% 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	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$191,000, see page 6 of the instructions.)	28		

Part II Alternative Minimum Tax

29	Exemption. (If this form is for a child under age 14, see page 6 of the instructions.)			
	IF your filing status is	AND line 28 is not over	THEN enter on line 29	
	Single or head of household	\$112,500	\$40,250	}
	Married filing jointly or qualifying widow(er)	150,000	58,000	
	Married filing separately	75,000	29,000	
	If line 28 is over the amount shown above for your filing status, see page 6 of the instructions.			
30	Subtract line 29 from line 28. If zero or less, enter -0- here and on lines 33 and 35 and stop here			30
31	<ul style="list-style-type: none"> If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 55 here. All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result. 			31
32	Alternative minimum tax foreign tax credit (see page 7 of the instructions)			32
33	Tentative minimum tax. Subtract line 32 from line 31			33
34	Tax from Form 1040, line 43 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 46). If you used Schedule J to figure your tax, the amounts for lines 43 and 46 of Form 1040 must be refigured without using Schedule J (see page 8 of the instructions)			34
35	Alternative minimum tax. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 44			35

Part III Tax Computation Using Maximum Capital Gains Rates

36	Enter the amount from Form 6251, line 30				36
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 43, or the amount from line 13 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)	37			
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see page 8 of the instructions)	38			
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary)	39			
40	Enter the smaller of line 36 or line 39				40
41	Subtract line 40 from line 36				41
42	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result ▶				42
43	Enter: <ul style="list-style-type: none"> • \$58,100 if married filing jointly or qualifying widow(er), • \$29,050 if single or married filing separately, or • \$38,900 if head of household. 	43			
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 43, or the amount from line 14 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). If you did not complete either worksheet for the regular tax, enter -0-	44			
45	Subtract line 44 from line 43. If zero or less, enter -0-	45			
46	Enter the smaller of line 36 or line 37	46			
47	Enter the smaller of line 45 or line 46	47			
48	Multiply line 47 by 5% (.05) ▶				48
49	Subtract line 47 from line 46	49			
50	Multiply line 49 by 15% (.15) ▶				50
	If line 38 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 51.				
51	Subtract line 46 from line 40	51			
52	Multiply line 51 by 25% (.25) ▶				52
53	Add lines 42, 48, 50, and 52				53
54	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				54
55	Enter the smaller of line 53 or line 54 here and on line 31				55

Passive Activity Loss Limitations

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

Identifying number

Part I 2004 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))	1a			
b Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	()	
c Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	()	
d Combine lines 1a, 1b, and 1c.	1d			

Commercial Revitalization Deductions From Rental Real Estate Activities

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

All Other Passive Activities

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

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	5			
6 Enter \$150,000. If married filing separately, see page 8	6			
7 Enter modified adjusted gross income, but not less than zero (see page 8)	7			
Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.				
8 Subtract line 7 from line 6	8			
9 Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see page 8	9			
10 Enter the smaller of line 5 or line 9.	10			

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

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

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

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

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total.	15			
16 Total losses allowed from all passive activities for 2004. Add lines 10, 14, and 15. See pages 10 and 11 of the instructions to find out how to report the losses on your tax return	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.

Name(s) shown on return

Identifying number

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1, 6, and 10 of your 2003 Form 6251. Estates and trusts, see instructions . . .	1		
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2		
3	Minimum tax credit net operating loss deduction (see instructions)	3	()
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$191,000 and you were married filing separately for 2003, see instructions	4		
5	Enter: \$58,000 if married filing jointly or qualifying widow(er) for 2003; \$40,250 if single or head of household for 2003; or \$29,000 if married filing separately for 2003. Estates and trusts, enter \$22,500	5		
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2003; \$112,500 if single or head of household for 2003; or \$75,000 if married filing separately for 2003. Estates and trusts, enter \$75,000	6		
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9 . . .	7		
8	Multiply line 7 by 25% (.25)	8		
9	Subtract line 8 from line 5. If zero or less, enter -0-. If this form is for a child under age 14, see instructions	9		
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10		
11	<ul style="list-style-type: none"> • If for 2003 you reported capital gain distributions directly on Form 1040, line 13a; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 16 and 17a of Schedule D (Form 1040) (lines 15a and 16a, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 58 here. • All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2003), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2003) from the result. 	11		
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12		
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13		
14	Enter the amount from your 2003 Form 6251, line 34, or 2003 Form 1041, Schedule I, line 55	14		
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15		

Part II Minimum Tax Credit and Carryforward to 2005

16	Enter the amount from your 2003 Form 6251, line 35, or 2003 Form 1041, Schedule I, line 56	16		
17	Enter the amount from line 15 above	17		
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18		
19	2003 minimum tax credit carryforward. Enter the amount from your 2003 Form 8801, line 26	19		
20	Enter the total of your 2003 unallowed nonconventional source fuel credit and 2003 unallowed qualified electric vehicle credit (see instructions)	20		
21	Combine lines 18, 19, and 20. If zero or less, stop here and see instructions	21		
22	Enter your 2004 regular income tax liability minus allowable credits (see instructions)	22		
23	Enter the amount from your 2004 Form 6251, line 33, or 2004 Form 1041, Schedule I, line 54 . . .	23		
24	Subtract line 23 from line 22. If zero or less, enter -0-	24		
25	Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2004 Form 1040, line 54; Form 1040NR, line 49; or Form 1041, Schedule G, line 2d	25		
26	Minimum tax credit carryforward to 2005. Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	26		

Part III Tax Computation Using Maximum Capital Gains Rates

Caution: If you did not complete Part IV of the 2003 Schedule D (Form 1040) (or Part V of the 2003 Schedule D (Form 1041)) or the 2003 Schedule D Tax Worksheet, see the instructions before completing this part.

27	Enter the amount from Form 8801, line 10			27
28	Enter the amount from line 26 of your 2003 Schedule D (Form 1040) (line 23 of the 2003 Schedule D (Form 1041)) or line 13 of your 2003 Schedule D Tax Worksheet*	28		
29	Enter the amount from line 19 of your 2003 Schedule D (Form 1040), or line 15d, column (2), of the 2003 Schedule D (Form 1041)	29		
30	If you did not complete the 2003 Schedule D Tax Worksheet, enter the amount from line 28. Otherwise, add lines 28 and 29, and enter the smaller of that result or the amount from line 10 of your 2003 Schedule D Tax Worksheet	30		
31	Enter the smaller 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 2003), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2003) from the result ▶			33
34	Enter: <ul style="list-style-type: none"> • \$56,800 if married filing jointly or qualifying widow(er) for 2003, • \$28,400 if single or married filing separately for 2003, • \$38,050 if head of household for 2003, or • \$1,900 for an estate or trust 	34		
35	Enter the amount from line 27 of your 2003 Schedule D (Form 1040) (line 24 of the 2003 Schedule D (Form 1041)) or line 14 of the 2003 Schedule D Tax Worksheet*, whichever applies. If you did not complete either Part IV of the 2003 Schedule D (Form 1040) (or Part V of the 2003 Schedule D (Form 1041)) or the 2003 Schedule D Tax Worksheet, enter -0-	35		
36	Subtract line 35 from line 34. If zero or less, enter -0-	36		
37	Enter the smaller of line 27 or line 28	37		
38	Enter the smaller of line 36 or line 37	38		
39	If you did not complete the 2003 Schedule D Tax Worksheet, enter the amount from your 2003 Schedule D (Form 1040), line 43 (or 2003 Schedule D (Form 1041), line 40) (or if that line is blank, the amount from your 2003 Schedule D (Form 1040), line 31 (or 2003 Schedule D (Form 1041), line 28)). Otherwise, enter the amount from line 32 of the Schedule D Tax Worksheet* (or if that line is blank, the amount from line 20 of that worksheet).	39		
40	Enter the smaller of line 38 or line 39. If line 38 is zero, go to line 48	40		
41	Multiply line 40 by 5% (.05) ▶			41
42	Subtract line 40 from line 38. If zero or less, enter -0- and go to line 48	42		
43	Enter your qualified 5-year gain, if any, from your 2003 Schedule D (Form 1040), line 35 (2003 Schedule D (Form 1041), line 32)	43		
44	Enter the smaller of line 42 or line 43	44		
45	Multiply line 44 by 8% (.08) ▶			45
46	Subtract line 44 from line 42	46		
47	Multiply line 46 by 10% (.10) ▶			47
48	Subtract line 40 from line 39	48		
49	Subtract line 38 from line 37	49		
50	Enter the smaller of line 48 or line 49	50		
51	Multiply line 50 by 15% (.15) ▶			51
52	Subtract line 50 from line 49	52		
53	Multiply line 52 by 20% (.20) ▶ If line 29 is zero or blank, skip lines 54 and 55 and go to line 56. Otherwise, go to line 54.			53
54	Subtract line 37 from line 31	54		
55	Multiply line 54 by 25% (.25) ▶			55
56	Add lines 33, 41, 45, 47, 51, 53, and 55			56
57	If line 27 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 27 by 26% (.26). Otherwise, multiply line 27 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result			57
58	Enter the smaller of line 56 or line 57 here and on line 11			58

* The 2003 Schedule D Tax Worksheet is on page D-11 of the 2003 Instructions for Schedule D (Form 1040) (page 37 of the 2003 Instructions for Form 1041).

Education Credits (Hope and Lifetime Learning Credits)

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

Caution: You **cannot** take both an education credit and the tuition and fees deduction (Form 1040, line 27, or Form 1040A, line 19) for the **same student** in the same year.

Part I Hope Credit. Caution: You **cannot** take the Hope credit for more than **2** tax years for the **same student**.

1	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). Do not enter more than \$2,000 for each student.	(d) Enter the smaller 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)

2	Add the amounts in columns (d) and (f)	2	
3	Tentative Hope credit. Add the amounts on line 2, columns (d) and (f). If you are taking the lifetime learning credit for another student, go to Part II; otherwise, go to Part III ▶	3	

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)

5	Add the amounts on line 4, column (c), and enter the total	5	
6	Enter the smaller of line 5 or \$10,000	6	
7	Tentative lifetime learning credit. Multiply line 6 by 20% (.20) and go to Part III ▶	7	

Part III Allowable Education Credits

8	Tentative education credits. Add lines 3 and 7	8	
9	Enter: \$105,000 if married filing jointly; \$52,000 if single, head of household, or qualifying widow(er)	9	
10	Enter the amount from Form 1040, line 37*, or Form 1040A, line 22	10	
11	Subtract line 10 from line 9. If zero or less, stop ; you cannot take any education credits	11	
12	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	12	
13	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)	13	× .
14	Multiply line 8 by line 13 ▶	14	
15	Enter the amount from Form 1040, line 45, or Form 1040A, line 28	15	
16	Enter the total, if any, of your credits from Form 1040, lines 46 through 48, or Form 1040A, lines 29 and 30	16	
17	Subtract line 16 from line 15. If zero or less, stop ; you cannot take any education credits ▶	17	
18	Education credits. Enter the smaller of line 14 or line 17 here and on Form 1040, line 49, or Form 1040A, line 31 ▶	18	

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