

General Description Booklet

For the

2009 PUBLIC USE TAX FILE

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Internal Revenue Service
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2009 STATISTICS OF INCOME PUBLIC USE TAX FILE

INTRODUCTION

The Internal Revenue Service 2009 Public Use Tax File, which contains 152,526 records, was selected as part of the Statistics of Income program that was designed to tabulate and present statistical information for the 140.6 million Form 1040, Form 1040A, and Form 1040EZ Federal Individual Income Tax Returns filed for Tax Year 2009. 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 2009 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:

Director
Statistics of Income Division RAS:S
Internal Revenue Service
P.O. Box 2608
Washington, DC 20013-2608

Telephone number: (202) 803-9400

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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, Room 2400
College Park, MD 20740-6001
(301) 837-0470
Email: cer@nara.gov

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

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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, fiscal year returns have been converted to reflect the most recent year-end Tax Year and returns older than five years (Tax Year 2005 or less) have been removed from the file.

Second, returns that contain one or more amount fields with deemed extremely large¹ have been excluded from the microdata sample and are aggregated into a single record², identified by RECID=999999. The rules for identifying extremely large values are not applied to amount fields that are statutorily capped, subject to income limits, or calculated from other fields that are subject to these rules. Information regarding this aggregate return can be found in the accompanying tabulation entitled “Weighted Counts and sum of the Amounts included in Aggregation”.

Third, returns that were sampled as a high income no tax return, at a rate of 100 percent, have been placed back in their regular strata based on total income and subsampled at the corresponding strata rate.

Fourth, to make sure that it will be impossible to know whether a given taxpayer is represented in the sample, all remaining returns sampled at rates greater than 10 percent³ have been subsampled at 10 percent.

Fifth, those records sampled at a rate greater than 0.07 percent have been altered in the following manner:

- Alimony paid, alimony received, and State sales tax deduction have been removed.
- Marital status has been modified (see Code Definitions section for specific changes).
- Personal exemption amounts have been modified according to the phase-out limitations and moved to other items.
- Multivariate blurring has been applied to these 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, these returns are grouped into one of 10 categories

¹ Values are considered extremely large if they are, generally, within the highest 30 amounts reported for any income amount value or within the lowest 30 amounts reported for any negative income.

² A total of 1,144 returns were aggregated, representing 1,319 returns in the population.

³ See Table A in the Sample Description section of this booklet for the strata subject to subsampling.

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based on their filing status and the number of dependents, and then further grouped by the pattern of nonzero values on these three fields plus presence of Schedule C, which is used only for grouping. A multivariate distance statistic is then calculated from the nonzero values of the three variables within each group. Based on this statistic, the two most distant records are identified, and the two additional records closest to each of these two records are located. For each group of three records the average value of each variable is placed in the specific fields. This process is repeated until all records have been averaged or "blurred."

Sixth, all returns sampled at a 0.07 percent rate have been blurred on a univariate basis for the following fields: alimony paid, alimony received, wages and salaries, medical and dental expenses, real estate taxes, and state and local income taxes. Alimony paid and alimony received are blurred nationally. Prior to blurring wages and salaries, the records are grouped into one of 25 categories based on filing status, number of dependents, and sample code. Prior to blurring medical and dental expenses, the records are grouped into one of 8 categories based on age range of the primary and filing status. Prior to blurring real estate taxes, the records are grouped into one of 21 categories based on filing status, number of dependents, and sample code. Prior to blurring state and local income taxes, the records are grouped into one of 17 categories based on filing status, grouped sample code⁴.

Seventh, all returns filed with marital status Surviving Spouse have been converted to Married Filing Jointly.

Eighth, for all records on the file, the total number of dependents is capped based on filing status. For joint and head of household returns the total number of dependents shown is capped at 3, for single returns the total number of dependents shown is capped at 2, and for married filing separately returns the total number of dependents shown is capped at 1.

Ninth, for all records on the file, all amount fields have been rounded. Amounts, in absolute values, above \$100,000 are rounded to the four most significant digits (e.g., \$228,867 = \$228,900 and \$228,867 = \$228,900). Amounts between \$10,000 and \$100,000 are rounded to the nearest \$100. Amounts between \$5 and \$10,000 are rounded to the nearest \$10. Nonzero amounts less than \$5 are set to \$2, with sign retained.

⁴The State of Wisconsin is grouped into one category regardless of filing status or sample code.

For greater detail 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. See also: Bryant, Victoria; John Czajka; Georgia Ivsin; and Jim Nunns. "Design Changes to the SOI Public Use File (PUF)" Proceedings of the 107th Annual Conference on Taxation, 2014, National Tax Association.

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Finally, all records in the file are rebalanced to ensure accounting accuracy after the above disclosure procedures are applied.

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.

**2009 STATISTICS OF INCOME PUBLIC USE TAX FILE
CORE RECORD LAYOUT**

4-Digit Codes

(all codes are 4 characters in length)

1. AGEDP1 ^{1,2}	16. F6251	30. PREP
2. AGEDP2 ^{1,2}	17. F8582	31. SCHB
3. AGEDP3 ^{1,2}	18. F8606	32. SCHCF
4. AGERANGE ¹	19. F8829	33. SCHE
5. AGIR1	20. F8910	34. TFORM
6. DSI	21. F8936	35. TXST
7. EARNSPLIT	22. GENDER ¹	36. XFPT
8. EFI	23. IE	37. XFST
9. EIC	24. MARS	38. XOCAH ³
10. ELECT	25. MIDR	39. XOCAWH ³
11. FDED	26. N20 ³	40. XODEP ³
12. FLPDYR	27. N24 ³	41. XOPAR ³
13. FLPDMO	28. N25 ³	42. XTOT ^{3,4}
14. F2441	29. N30 ³	
15. F3800		

¹Only present for returns with a sample rate of 0.07 percent.

²Restricted based on filing status, age and gender of primary, age of other dependents, wages, and presence of farm income, unemployment benefits, and first-time homebuyer credit.

³Counts have been limited depending on filing status. For joint and head of household returns the limit is 3, for single returns the limit is 2 and for married filing separately returns the limit is 1. These limits are applied sequentially by type of dependent, starting with children living at home, then children living away from home, then other dependents, then parents.

⁴Counts are limited by filing status due to limits on counts of dependents.

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RECORD LAYOUT
Amount Fields and Large Codes

2009 PUF			
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	E01200	Other gains (or loss) (+/-)
	12	E01400	Taxable IRA distribution
	13	E01500	Total pensions and annuities received
	14	E01700	Pensions and annuities included in AGI
	15	E02000	Schedule E net income or loss (+/-)
	16	E02100	Schedule F net profit/loss (+/-)
	17	E02300	Unemployment compensation in AGI
	18	E02400	Gross Social Security benefits
	19	E02500	Social Security benefits in AGI
Statutory	20	E03150	Total deductible individual retirement account (IRA) payments
Adjustments	21	E03210	Student Loan Interest Deduction
	22	E03220	Educator Expenses
	23	E03230	Tuition and Fees Deduction
	24	E03260	Deduction for self-employment tax
	25	E03270	Self-employed health insurance deduction
	26	E03240	Domestic Production Activities deduction
	27	E03290	Health Savings Account deduction
	28	E03300	Payments to KEOGH accounts
	29	E03400	Forfeited interest penalty
	30	E03500	Alimony paid
AGI	31	E00100	Adjusted Gross Income (deficit) (AGI) (+/-)

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Tax	32	P04470	Total deductions (standard or itemized)
Computation	33	E04250	Real Estate Tax Deduction from Standard includes Prior Year
	34	E04600	Exemption amount
	35	E04800	Taxable income
	36	E05100	Tax on taxable income
	37	E05200	Computed regular tax
	38	E05800	Income tax before credits
	39	E06000	Income subject to tax
	40	E06200	Marginal tax base
	41	E06300	Tax generated (tax rate tables)
	42	E09600	Alternative minimum tax
	Credits	43	E07180	Child and dependent care
44		E07200	Elderly or disabled
45		E07220	Child Tax Credit
46		E07230	Education Credits
47		E07240	Retirement Savings Credit
48		E07260	Residential Energy Credit
49		E07300	Foreign tax
50		E07400	General business credit
51		E07600	Credit for prior year minimum tax
52		P08000	Other Credits
53		E07150	Total tax credit (SOI)
Taxes	54	E06500	Total income tax
	55	E08800	Income Tax after Credits (SOI)
	56	E09400	Self-employment tax
	57	E09700	Recapture taxes
	58	E09800	Social security tax on tip income
	59	E09900	Penalty tax on IRA
	60	E10300	Total tax liability (SOI)

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Payments	61	E10700	Income tax withheld
	62	E10900	Estimated tax payments
	63	E10950	Making Work Pay Credit
	64	E10960	Refundable Education Credit
	65	E59560	Earned income for earned income credit (EIC)
	66	E59680	EIC used to offset income tax before credits
	67	E59700	EIC used to offset all other taxes except advance EIC
	68	E59720	EIC refundable portion
	69	E11550	Refundable Prior Year Tax Credit Payment
	70	E11070	Additional Child Tax Credit
	71	E11100	Amount paid with Form 4868 (Request for Extension)
	72	E11200	Excess FICA/RRTA
	73	E11300	Credit for federal tax on special fuels and oils
	74	E11400	Regulated investment company credit
	75	E11570	Recovery Rebate Credit, Prior Year
	76	E11580	First Time Homebuyer Credit
	77	E11581	First Time Homebuyer Credit used to offset income tax before credits
	78	E11582	First Time Homebuyer Credit used to offset all other taxes (except advanced EIC)
	79	E11583	First Time Homebuyer Credit refundable portion
	80	E10605	Total tax payments (SOI)
Refund etc.	81	E11900	Balance due (overpayment) (+/-)
	82	E12000	Credit elect
	83	E12200	Predetermined estimated tax penalty
Schedule L	84	E15100	Basic Standard Deduction
	85	E15210	Net Disaster Loss
	86	E15250	Real Estate Tax TY 2009
	87	E15360	Motor Vehicle Tax

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Schedule A	88	E17500	Medical and dental expenses subject to reduction by AGI limit	
	89	E18400	State and local taxes	
	90	E18500	Real estate tax deductions	
	91	E18600	Motor Vehicle Tax	
	92	E19200	Total interest paid deduction	
	93	E19550	Qualified Mortgage Insurance Premiums	
	94	E19800	Cash contributions	
	95	E20100	Other than cash contributions	
	96	E19700	Contributions deduction, total	
	97	E20550	Unreimbursed employee business expense	
	98	E20600	Tax preparation fee	
	99	E20400	Miscellaneous deductions subject to AGI limitation, total	
	100	E20800	Net limited miscellaneous deductions	
	101	E20500	Net casualty or theft loss	
102	E21040	Itemized deduction limitation		
Schedule D	103	P22250	Short-term gains less losses	
	104	E22320	Long term gain/loss from other forms on Schedule D	
	105	E22370	Schedule D capital gain distributions	
	106	P23250	Long-term gains less losses	
	107	E24515	Unrecaptured Section 1250 gain	
	108	E24516	Capital gain less investment expense	
	109	E24518	28% Rate Gain or Loss	
	110	E24535	Schedule D 5% Tax Amount, Prior Year	
	111	E24560	Non-Schedule D tax	
	112	E24598	Schedule D 15 percent tax amount	
	113	E24615	Schedule D 25 percent tax amount	
	114	E24570	Schedule D 28 percent tax amount	
	Schedule E	115	P25350	Total rents and royalties received
		116	P25380	Rent/Royalty Interest Expenses
117		P25470	Royalty depletion and/or rental depreciation	
118		P25700	Rent/royalty net income or loss (+/-)	
119		E25820	Deductible rental loss	
120		E25850	Rent/royalty net income	
121		E25860	Rent/royalty net loss	
Partnerships	122	E25940	Total passive income	
	123	E25980	Total non-passive income	
	124	E25920	Total passive loss	
	125	E25960	Total non-passive loss	
	126	E26110	Partnership Section 179 expense deduction	

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Small	127	E26170	Total passive income
Business	128	E26190	Total non-passive income
Corp	129	E26160	Total passive loss
	130	E26180	Total non-passive loss
	131	E26270	Combined partnership and S corporation net income/loss (+/-)
	132	E26100	S-corp. Section 179 expense deduction
Estate or Trust	133	E26390	Total income
	134	E26400	Total loss
Farm Rental	135	E27200	Farm rent net income or loss (+/-)
Schedule SE	136	E30400	Total self-employment income subject to SS Tax
	137	E30500	Self-employment income subject to SS Tax, secondary taxpayer
Form 2441	138	E32800	Qualifying individuals' Expenses
	139	E33000	Expenses limited to earned income
Form 3800	140	E53240	Work Opportunity - Jobs (included in general business credit)
	141	E53280	Research and experimentation (included in general business credit)
	142	E53410	Unlimited General Business Credit, Part 1
	143	E53300	Low Income Housing Credit
	144	E53317	Employer Credit for Social Security Tax on Tips
	145	E53458	Total Part 2 Additional Credit
Form 4952	146	E58950	Total investment Interest Expense
	147	E58990	Investment income elected amount (Form 4952 part 2 line 4g)
Form 6251	148	P60100	Net operating loss tax preference
	149	P61850	Total adjustments and preferences (+/-)
	150	E60000	Form 1040 Taxable Income for AMT (Form 6251, Line 1)
	151	E62100	Alternative minimum taxable income
	152	E62900	Alternative tax foreign tax credit
	153	E62720	Alternative minimum Schedule D less investment interest amount
	154	E62730	Alternative minimum Schedule D unrecaptured section 1250 gain
	155	E62740	Alternative minimum capital gain amount
Form 8582	156	P65300	Total passive net income
	157	P65400	Total passive losses
	158	E68000	Total losses allowed from all passive activities
Form 8801	159	E82200	Carry forward of minimum tax credit to 2010

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Schedule J	160	T27800	Elected Farm Income
	161	S27860	Tentative Current and Prior-Year Tax
	162	P27895	Actual Prior-Year Tax
Form 8863	163	P87482	American Opportunity Qualified Expenses
	164	P87521	Tentative American Opportunity Credit
	165	E87530	Lifetime Learning Total Qualified Expenses
	166	E87550	Tentative Lifetime Learning Credit
Schedule M	167	E87870	Limited Making Work Pay Credit
	168	E87875	Economic Recovery Payment
	169	E87880	Government Pension or Annuity Received
Misc Codes	170	RECID	Return ID [1]
	171	S006	Decimal weight
	172	S008	Sample count
	173	S009	Population count
	174	WSAMP	Sample code
	175	TXRT	Tax rate code

[1] The record containing aggregated amounts is identified by RECID=999999

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CODE DEFINITIONS

1. AGEDP1 Age of Dependent 1

Not present	0
Under 5.....	1
5 under 13	2
13 under 17	3
17 under 19	4
19 under 24	5
24 or older.....	6

Note: Age of dependent 1 is only shown for the youngest dependent on returns sampled at a rate of 0.07 percent and further restricted based on filing status, age of primary, wages, earnings split (for joint returns), and presence of farm income, unemployment benefits, and first-time homebuyer credit.

2. AGEDP2 Age of Dependent 2

Not present	0
Under 5.....	1
5 under 13	2
13 under 17	3
17 under 19	4
19 under 24	5
24 or older.....	6

Note: Age of dependent 2 is only shown for the 2nd youngest dependent on returns sampled at a rate of 0.07 percent and further restricted based on filing status, number of dependents, age of 1st dependent, age of primary, wages, earnings split (for joint returns), and presence of farm income, unemployment benefits, and first-time homebuyer credit.

3. AGEDP3 Age of Dependent 3

Not present	0
Under 5.....	1
5 under 13	2
13 under 17	3
17 under 19	4
19 under 24	5
24 or older.....	6

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Note: Age of dependent 3 is only shown for the 3rd youngest dependent on returns sampled at a rate of 0.07 percent and further restricted based on filing status, number of dependents, ages of 1st and 2nd dependent, age of primary, wages, earnings split (for joint returns), and presence of farm income, unemployment benefits, and first-time homebuyer credit.

4. AGERANGE Age range of Primary Filer

For Non-dependent returns (DSI=0):	
Not present	0
Under 26.....	1
26 under 35	2
35 under 45	3
45 under 55	4
55 under 65	5
65 or older.....	6
For Dependent returns (DSI=1):	
Not present	0
Under 18.....	1
18 under 26	2
26 or older.....	3

Note: Age range of Primary Filer is only shown for returns sampled at a rate of 0.07 percent

5. 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

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\$ 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 \$250,000	28
\$ 250,000 under \$500,000	29
\$ 500,000 under \$1,000,000	30
\$1,000,000 under \$1,500,000	31
\$1,500,000 under \$2,000,000	32
\$2,000,000 under \$5,000,000	33
\$5,000,000 under \$10,000,000	34
\$10,000,000 or more	35
Aggregated Return	99

6. DSI Dependent Status Indicator:

Taxpayer not being claimed as a dependent on another tax return.....	0
Taxpayer claimed as a dependent on another tax return.....	1

7. EARNSPPLIT Earnings Split on Joint Returns

Not present	0
100 percent earned by primary.....	1
More than 0 percent but less than 100 percent earned by primary...	2
100 percent earned by secondary	3

Note: Earning Splits are shown only for those returns sampled at a rate of 0.07 percent and report a filing status of Married Filing Jointly.

8. EFI Electronic Filing Indicator:

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Return not filed electronically0
Return filed electronically1
Return filed through modernized e-file2

9. EIC Earned Income Credit Code:

No children claimed.....0
One child claimed.....1
Two children claimed2
Three children claimed3

10. ELECT Presidential Election Campaign Fund Boxes:

No "yes" boxes checked0
One "yes" box or both "yes" & "no" boxes checked)1
Two "yes" boxes checked2

11. FDED Form of Deduction Code:

Aggregated Return.....0
Itemized deductions1
Standard deduction2
Taxpayer did not use itemized or standard deduction3

12. FLPDYR Filing (Accounting) Period, Year:

Tax Year 2006-2009

13. FLPDMO Filing (Accounting) Period, Month:

Month Taxpayer's year ended12

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

No Form 2441 attached to return.....0
Number of qualifying individuals..... 1-3

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15. F3800	Form 3800, General Business credit:	
	No Form 3800 attached to return.....	0
	Form 3800 attached to return.....	1
16. F6251	Form 6251, Alternative Minimum Tax	
	No Form 6251 attached to return.....	0
	Form 6251 attached to return.....	1
17. F8582	Form 8582, Passive Activity Loss Limitation:	
	No Form 8582 attached to return	0
	Form 8582 attached to return	1
18. F8606	Form 8606, Nondeductible IRA Contributions:	
	No Form 8606 attached to return	0
	Form(s) 8606 attached to return.....	1-2
19. F8829	Form 8829, Expenses for business use of your Home:	
	No Form 8829 attached to return	0
	Form(s) 8829 attached to return.....	1-2
20. F8910	Form 8910, Alternative Motor Vehicle Credit:	
	No Form 8910 attached to return	0
	Form 8910 attached to return	1
21. F8936	Form 8936, Qualified Plug-In Electric Drive Motor Vehicle Credit:	
	No Form 8936 attached to return	0
	Form 8936 attached to return	1

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22. GENDER Gender of Primary filer

Aggregate Return	0
Primary Filer is Male	1
Primary Filer is Female.....	2

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

Taxpayer does not use itemized election option	0
Taxpayer used itemized election option.....	1

24. MARS Marital (Filing) Status:

Aggregated Return	0
Single	1
Married filing a joint return or Widow(er) with dependent child (surviving spouse).....	2
Married filing separately	3
Head of household	4

NOTE: For returns sampled above a 0.07 percent rate, returns filed with a marital status of head of household claiming no dependents have been converted to single.

25. MIDR Married Filing Separately Itemized Deductions Requirement Indicator

Not necessary to itemize because of filing status.....	0
Necessary to itemize when filing separately	1

26. N20 Number of Qualified Students Hope Credit

Number of Qualified Students.....	0-3
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27. N24 Number of Children for Child Tax Credit

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	Number of Qualified Students.....	0-3
28. N25	Number of Qualified Students Lifetime Learning Credit	
	Number of Qualified Students.....	0-3
29. N30	Number of Qualified Students American Opportunity Credit	
	Number of Qualified Students.....	0-4
30. PREP	Tax Preparer:	
	No preparer other than taxpayer indicated on the form	0
	Return prepared by paid tax preparer	1
	IRS prepared return	2
	IRS reviewed return	3
	Voluntary Income Tax Assistance prepared return.....	4
	Tax counseling for the elderly.....	6
31. SCHB	Schedule B Indicator:	
	No Schedule B attached to return	0
	Schedule B attached to return	1
32. SCHCF	Schedule C or F Indicator:	
	Neither Schedule C or F present	0
	Schedule C present only.....	1
	Schedule F present only	2
	Schedule C and F present Schedule C Gross Receipts Larger	3
	Schedule C and F present Schedule F Gross Receipts Larger	4
33. SCHE	Schedule E Indicator:	
	No Schedule E attached to the return.....	0
	Schedule E attached to the return.....	1

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34. TFORM Form of Return:

1040 Return.....	0
1040A Return.....	1
1040EZ Return.....	2

35. TXST TAX STATUS:

No tax owed and IRS did not compute tax	0
Regular tax only, not computed by IRS	1
Taxes are owed and IRS computed tax	2
No taxes due as computed by IRS.....	3
Tax based on Form 8615, Schedule D tax has no entry.....	4
Form 8814 tax at children's 15% rate; Sch. D tax has no entry	5
Form 8814 tax at children's 15% rate; Sch. D tax has entry	6
Sch. D tax has an entry, no tax from Form 8615 or Form 8814	7
Tax based on Form 8615, Schedule D tax also has an entry	8
Schedule J, Farm Income Averaging has an entry.....	9
Foreign Earned Income Tax Indicator has an entry.....	10
Aggregated Return	99

NOTE: Schedule D tax includes qualified dividends.

36. XFPT Primary Taxpayer Exemption:

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

37. XFST Secondary Taxpayer Exemption:

No secondary taxpayer or joint return filed by dependents	0
Secondary taxpayer exemption.....	1

38. XOCAH Exemptions for Children Living at Home:

Number of children.....	0-3
-------------------------	-----

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NOTE: XOCAH cannot exceed the cap for number of dependents based on marital (filing) status.

39. XOCAWH Exemptions for Children Living Away from Home:

Number of children..... 0-3

NOTE: XOCAWH cannot exceed the difference between the cap for the marital (filing) status and XOCAH.

40. XOODER Exemptions for Other Dependents:

Number of other dependents..... 0-3

NOTE: XOODER cannot exceed the difference between the cap for the marital (filing) status and the sum of XOCAH and XOCAWH.

41. XOPAR Exemptions for Parents Living at Home or Away from Home:

Number of parents0-3

NOTE: XOPAR cannot exceed the difference between the cap for the marital (filing) status and the sum of XOCAH, XOCAWH, and XOODER.

42. XTOT Total Exemptions:

Number of exemptions..... 0-5

NOTE: XTOT is set to the sum of XFPT, XFST, XOCAH, XOCAWH, XOODER and XOPAR.

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EXPLANATION OF FIELDS NOT ABSTRACTED DIRECTLY FROM TAX FORMS

The following explanations define data fields contained in the 2009 Public Use 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 "2009 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 40. 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.)
E04600	EXEMPTION AMOUNT This is the amount found on Form 1040, line 42. This amount has been limited based on the caps on exemptions for dependents (see section on Code Definitions for specific changes) and for returns exceeding the adjusted gross income (AGI) phase-out limitations.
E05100	TAX ON TAXABLE INCOME This is the amount shown on line 44 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, 10, 15, 25 and 28 percent). For prior year returns and Schedule J

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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 2009 Tax Rate Schedules for all returns. (See 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.
- E07200 ELDERLY OR DISABLED CREDIT
Elderly or disabled credit as reported on the 1040 (line 53c), as part of other credits.
- P08000 OTHER TAX CREDITS (NOT INCLUDED IN THE OTHER CREDIT FIELDS)
The sum of the amounts for Other Tax Credits and Cancellation of Debt on Form 1040 lines 52 and 53 for which separate fields have not been listed.
- E07150 TOTAL TAX CREDITS (SOI)
Total credits from Form 1040 (line 54) plus the portion of refundable credits used to offset tax before credits.⁴
- E06500 TOTAL INCOME TAX
Income Tax After Credits (E08800) plus Form 4970 tax less the portion of refundable credits used to offset all other taxes⁴ (but never less than zero).
- E08800 INCOME TAX AFTER CREDITS (SOI)
Income Tax after Credits from Form 1040 (line 55) minus the portion of refundable credits used to offset income tax before credits.⁴ 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 60 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 60, Form 1040A, line 37, Form 1040-EZ, line 11) minus Advance Earned Income Credit payments (line 64a, Form 1040) minus

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the portion of refundable credits used to offset income tax before credits minus the portion of refundable credits used to offset all other taxes⁴ minus the additional child tax credit (E11070) (but never less than zero).

E11581 FIRST TIME HOMEBUYER'S CREDIT USED TO OFFSET INCOME TAX BEFORE CREDITS

This amount is the lesser of: Total First Time Homebuyer's Credit or Income Tax Before Credits (E05800) minus the Making Work Pay Credit, Earned Income Credit, and Education Credit.

If First Time Homebuyer's Credit (FTHC) is greater than Income Tax Before Credits (reduced by the Making Work Pay Credit, Earned Income Credit, and Education Credit), the following fields are computed:

E11582 - FIRST TIME HOMEBUYER'S CREDIT USED TO OFFSET ALL OTHER TAXES EXCEPT ADVANCE EIC

The lesser of:

1. FTHC minus FTHC used to offset Income Tax Before Credits (E11581); 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 and all other taxes (margin entries on line 60).

E11583 - FIRST TIME HOMEBUYER'S CREDIT REFUNDABLE PORTION
FTCH minus E11581 minus E11582 (see above for definitions and conditions).

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.

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 the Making Work Pay Credit.

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If Total Earned Income Credit (EIC) is greater than Income Tax Before Credits (reduced by the Making Work Pay 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 (E59680); 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 and all other taxes (margin entries on line 60).

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 total refundable credits⁴ minus the additional child tax credit (line 65). This is limited to zero if there are refundable credits⁵ or additional child tax credit.
- E21040 ITEMIZED DEDUCTION LIMITATION
The amount used to reduce deductible itemized deductions, as shown on line 11 of the Itemized Deductions Worksheet in the Form 1040 Schedule A Instructions.
- P22250 SHORT-TERM GAIN/LOSSES NET OF CARRYOVER
All short-term capital gains less losses shown in column (f) except for the short-term capital loss carryover.
- P23250 LONG-TERM GAIN/LOSSES NET OF CARRYOVER
All long-term capital gains less losses shown in column (f) except for the long-term capital loss carryover
- P25350 TOTAL RENTS/ROYALTIES RECEIVED
The sum of lines 3 and 4 on Schedule E

⁵ Refundable credits include the Making Work Pay Credit, Earned Income Credit, Education Credit, First Time Homebuyers Credit, and Prior Year Minimum Tax Credit.

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- P25380 RENT/ROYALTY INTEREST EXPENSES
The sum of lines 12 and 13 on Schedule E
- P25470 ROYALTY DEPLETION AND/OR RENT DEPRECIATION
The sum of the amounts listed for Royalty depletion and Rent depreciation as reported on line 20 on Schedule E.
- P25700 RENT/ROYALTY NET INCOME OR LOSS
The sum of Income or loss from rental real estate or royalty properties as reported on line 22 on Schedule E.
- P27895 ACTUAL PRIOR YEAR TAX
The sum of lines 19, 20, and 21 on Schedule J.
- E30400 NET EARNINGS FROM SELF-EMPLOYMENT INCOME
The lesser of Schedule SE Section B, 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 Section A of 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 Schedule SE, Section B, 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 Section A of Schedule SE, this is line 4.
- P60100 NET OPERATING LOSS TAX PREFERENCE PLUS OTHER ADJUSTMENTS
Line 11 less line 12 plus line 28, Form 6251.
- P61850 TOTAL ADJUSTMENTS & PREFERENCES EXCLUDING OTHER ADJUSTMENTS AND PREFERENCES
Lines 2 through 26 excluding lines 11 and 12, Form 6251.
- P65300 TOTAL CURRENT YEAR PASSIVE NET INCOME
Lines 1a + 3a, Form 8582
- P65400 TOTAL CURRENT YEAR PASSIVE NET LOSSES
Sum of Lines 1b, 2c, and 3b, Form 8582
- P87482 AMERICAN OPPORTUNITY QUALIFIED EXPENSES
The total amount of qualified expenses reported on Part 1 line 1c, Form 8863.

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P87521	<p>AMERICAN OPPORTUNITY CREDIT The total credit allowed based on the number of qualified dependents, reported on line 2, Form 8863.</p>																								
RECID	<p>RETURN ID A unique number assigned for each sampled tax return during processing.</p>																								
S006	<p>DECIMAL WEIGHT 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.</p>																								
S008	<p>SAMPLE COUNT The number of sampled tax returns found in the given sample code.</p>																								
S009	<p>POPULATION COUNT The number of tax returns in the population for a given sample code.</p>																								
WSAMP	<p>SAMPLE CODE See Table B, below. The aggregated return's WSAMP has been set equal to 0.</p>																								
TXRT	<p>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).</p> <table border="0" style="margin-left: 40px;"> <tr> <td>(A)</td> <td>00 percent marginal tax rate</td> <td>0.00</td> </tr> <tr> <td>(B)</td> <td>05 percent marginal tax rate</td> <td>05.0</td> </tr> <tr> <td>(C)</td> <td>10 percent marginal tax rate</td> <td>10.0</td> </tr> <tr> <td>(D)</td> <td>15 percent marginal tax rate</td> <td>15.0</td> </tr> <tr> <td>(E)</td> <td>25 percent marginal tax rate</td> <td>25.0</td> </tr> <tr> <td>(F)</td> <td>28 percent marginal tax rate</td> <td>28.0</td> </tr> <tr> <td>(G)</td> <td>33 percent marginal tax rate</td> <td>33.0</td> </tr> <tr> <td>(H)</td> <td>35 percent marginal tax rate</td> <td>35.0</td> </tr> </table>	(A)	00 percent marginal tax rate	0.00	(B)	05 percent marginal tax rate	05.0	(C)	10 percent marginal tax rate	10.0	(D)	15 percent marginal tax rate	15.0	(E)	25 percent marginal tax rate	25.0	(F)	28 percent marginal tax rate	28.0	(G)	33 percent marginal tax rate	33.0	(H)	35 percent marginal tax rate	35.0
(A)	00 percent marginal tax rate	0.00																							
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(D)	15 percent marginal tax rate	15.0																							
(E)	25 percent marginal tax rate	25.0																							
(F)	28 percent marginal tax rate	28.0																							
(G)	33 percent marginal tax rate	33.0																							
(H)	35 percent marginal tax rate	35.0																							

2009 STATISTICS OF INCOME PUBLIC USE TAX FILE

TECHNICAL DESCRIPTION OF THE FILE

The Public Use files are available on CD in both SAS dataset and ASCII format.

For use with ASCII format: The record length is 2,268 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.

For use with SAS dataset: First determine if using PC SAS or UNIX SAS.

- The PC SAS datasets include the suffix 'pc' in the titles.
- The UNIX SAS datasets include no suffix in the titles.

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SAMPLE DESCRIPTION

This section describes the domain of the study, sample design and selection, data capture and cleaning, and the method of estimation.

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 2010.

All returns processed during 2010 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that contained no income information, were excluded in calculating estimates. This resulted in a small difference between the population total (140,599,266 returns) reported in Table A and the estimated total of all returns (140,494,127 returns). This file excludes returns older than five years (Tax Year 2005 or less), so the population that is represented is smaller (140,135,737 returns). 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 2009. While most returns processed during Calendar Year 2010 were for Tax Year 2009, a few were for non-calendar years ending during 2010 and 2011, and some were returns for prior years. Returns for prior years were used in place of 2009 returns received and processed after December 31, 2010. 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 2010.

Sample Design and Selection

The sample design is a stratified probability sample, in which the population of tax returns is classified into subpopulations, called strata, and a sample is selected independently from each stratum. Strata are defined by:

1. High combined business and farm total receipts of \$50,000,000 or more.

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2. Presence or absence of special Forms or Schedules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).
3. 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.
4. 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 for the Public Use File range from 0.07 percent to 10 percent⁶.

Tax data processed to the IRS Individual Master File at the Martinsburg Computing Center during Calendar Year 2010 were used to assign each taxpayer's record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if their ending five digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000.

Data Capture and Cleaning

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

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

⁶ See Bryant, Victoria, John Czajka, Goergia Ivsin, and Jim Nunns. "Design Changes to the SOI Public Use File (PUF)" Proceedings of the 107th Annual Conference on Taxation, 2014, National Tax Association for a more detailed description of the Public Use Tax File sample rates.

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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.

In addition, all records in the Public Use Tax File are rebalanced to ensure accounting accuracy after disclosure avoidance procedures are applied.

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. For Tax Year 2009, 0.06 percent of the sample returns were unavailable.

Method of Estimation

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

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Table A.—Number of Individual Income Tax Returns in the Population and Sample by Sampling Strata for 2009

Description of the sample strata	Number of Returns by type of form attached													Number of returns		
	Degree of interest [2]	Form 1040, with Form 1116 or Form 2555			Form 1040, with Schedule C but without Form 1116 or Form 2555			Form 1040, with Schedule F but without Schedule C, Form 1116 or Form 2555			All other forms			Population counts [1]	Sample counts	Public-use sample counts
Description of the sample strata	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)			
Grand total																
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														142,580,266	295,133	152,525
Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 and over, total														35,150	35,150	0
Other Returns, total														308	308	27
														140,563,808	259,675	152,498
Total.....		5,180,697	52,046	25,202	21,892,407	50,892	29,150	1,367,174	5,799	3,438	112,123,530	150,938	94,708	113,563,808	259,675	152,498
Indexed Negative Income [3]																
\$10,000,000 or more.....	All	602	602	59	1,188	1,188	128	145	145	11	1,345	1,345	118	3,280	3,280	316
\$5,000,000 under \$10,000,000.....	All	1,189	1,189	129	1,840	1,840	212	272	272	29	2,469	2,469	237	5,770	5,770	607
\$2,000,000 under \$5,000,000.....	All	4,934	1,634	530	6,952	2,311	700	1,024	365	121	9,392	3,212	960	22,302	7,522	2,311
\$1,000,000 under \$2,000,000.....	All	10,028	1,653	1,135	14,070	2,202	1,381	2,571	417	264	18,360	2,833	1,765	45,029	7,105	4,545
\$500,000 under \$1,000,000.....	All	23,131	743	783	34,409	1,126	1,115	6,385	221	220	43,528	1,423	1,434	107,453	3,513	3,552
\$250,000 under \$500,000.....	All	47,257	491	483	76,815	736	714	13,267	125	123	97,578	941	923	234,917	2,293	2,243
\$120,000 under \$250,000.....	All	88,448	440	47	156,435	785	115	22,537	126	20	214,556	1,045	142	481,976	2,396	324
\$60,000 under \$120,000.....	All	102,492	279	53	200,665	611	143	24,506	86	17	317,649	985	228	645,312	1,961	441
Under \$60,000.....	All	80,349	135	55	444,681	843	316	33,184	56	20	1,000,755	1,813	699	1,558,972	2,847	1,090
Indexed Positive Income [3]																
Under \$30,000.....	1										30,014,413	30,057	20,934	3,014,413	30,057	20,934
Under \$30,000.....	2	235,790	254	175	3,393,134	3,376	2,320	90,167	77	58	28,874,443	28,768	19,777	32,593,534	32,475	22,330
Under \$30,000.....	3-4	181,039	177	127	5,112,729	5,128	3,567	113,544	133	106	6,715,337	6,720	4,720	12,122,649	12,158	8,520
\$30,000 under \$60,000.....	1-2	603,914	614	441	1,896,207	1,852	1,286	172,412	173	122	21,031,178	21,069	14,726	23,703,711	23,708	16,575
\$30,000 under \$60,000.....	3-4	502,683	504	349	3,795,429	3,807	2,690	252,335	265	186	6,533,355	6,580	4,614	11,083,802	11,156	7,839
\$60,000 under \$120,000.....	1-3	909,664	926	638	2,126,512	2,184	1,570	206,737	222	158	10,587,473	10,343	7,256	13,830,386	13,675	9,622
\$60,000 under \$120,000.....	4	639,400	657	450	2,444,530	2,472	1,741	173,937	162	114	2,988,504	3,011	2,108	6,246,371	6,302	4,413
\$120,000 under \$250,000.....	1-3	253,863	860	167	329,544	1,085	228	73,912	259	67	1,029,493	3,448	751	1,686,812	5,652	1,213
\$120,000 under \$250,000.....	4	754,720	2,505	534	1,271,811	4,241	850	83,359	295	71	1,910,954	6,350	1,339	4,020,844	13,391	2,794
\$250,000 under \$500,000.....	All	438,641	3,141	3,039	425,088	3,055	2,935	65,465	460	444	546,233	3,776	3,638	1,475,427	10,432	10,056
\$500,000 under \$1,000,000.....	All	189,053	4,698	4,669	118,865	3,016	2,985	24,071	549	539	135,351	3,427	3,403	467,340	11,690	11,596
\$1,000,000 under \$2,000,000.....	All	70,484	8,651	7,165	29,895	3,612	2,965	5,763	695	584	36,110	4,608	3,496	142,616	17,266	14,210
\$2,000,000 under \$5,000,000.....	All	30,610	9,851	3,011	9,156	2,970	927	1,309	427	145	11,840	3,801	1,145	52,915	17,049	5,228
\$5,000,000 under \$10,000,000.....	All	7,595	7,595	747	1,688	1,688	178	177	177	14	2,088	2,088	193	11,548	11,548	1,132
\$10,000,000 or more.....	All	4,447	4,447	416	764	764	84	92	92	5	1,126	1,126	102	6,429	6,429	607

[1] This population includes an estimated 130,297 returns that 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 1.4459 to represent a base year of 1991.

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Table B - Sample Codes

					Sample Code
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 (2)	Sample Code (3)	Sample Code (4)	Sample Code (5)	
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	

[1] Positive and Negative Income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1.4459 to represent a base year of 1991.

2009 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Counts and Sum of the Amounts included in Aggregate Record

(Amounts in Thousands)

Codes and Values	Total		Positive Values		Negative Values	
	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
E00100	1,319	72,570,860	1,148	94,224,833	171	-21,653,973
E00200	912	8,642,726	912	8,642,726	0	0
E00300	1,304	8,990,340	1,304	8,990,340	0	0
E00400	984	1,596,401	984	1,596,401	0	0
E00600	1,240	12,357,661	1,240	12,357,661	0	0
E00650	1,173	10,614,133	1,173	10,614,133	0	0
E00700	627	522,646	627	522,646	0	0
E00900	481	-6,214,586	268	1,623,129	213	-7,837,714
E01000	1,244	41,924,476	679	41,926,109	565	-1,634
E01200	751	131,477	298	2,458,421	453	-2,326,944
E01400	94	340,945	94	340,945	0	0
E01500	335	502,236	335	502,236	0	0
E01700	280	225,322	280	225,322	0	0
E02000	1,207	12,894,028	679	27,304,227	528	-14,410,199
E02100	111	-213,912	39	70,282	71	-284,194
E02400	366	12,178	366	12,178	0	0
E02500	313	8,995	313	8,995	0	0
E03150	16	155	16	155	0	0
E03240	291	368,752	291	368,752	0	0
E03260	606	76,549	606	76,549	0	0
E03270	333	6,128	333	6,128	0	0
E03290	34	173	34	173	0	0
E03300	206	74,782	206	74,782	0	0
E03400	22	34	22	34	0	0
E04250	11	11	11	11	0	0
E04600	1,316	9,041	1,316	9,041	0	0
E04800	1,086	78,256,564	1,086	78,256,564	0	0
E05100	1,080	19,745,722	1,080	19,745,722	0	0
E05200	1,088	27,360,341	1,088	27,360,341	0	0
E05800	1,139	20,234,980	1,139	20,234,980	0	0
E06000	925	40,091,056	925	40,091,056	0	0
E06200	925	39,768,510	925	39,768,510	0	0
E06300	925	14,006,997	925	14,006,997	0	0

2009 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Counts and Sum of the Amounts included in Aggregate Record

(Amounts in Thousands)

Codes and Values	Total		Positive Values		Negative Values	
	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
E06500	1,119	18,982,929	1,119	18,982,929	0	0
E07150	907	1,252,051	907	1,252,051	0	0
E07260	66	1,244	66	1,244	0	0
E07300	778	1,115,365	778	1,115,365	0	0
E07400	370	99,171	370	99,171	0	0
E07600	86	23,304	86	23,304	0	0
E08800	1,119	18,982,929	1,119	18,982,929	0	0
E09400	606	153,097	606	153,097	0	0
E09600	394	489,258	394	489,258	0	0
E09700	49	57,500	49	57,500	0	0
E09900	17	694	17	694	0	0
E10300	1,187	19,416,970	1,187	19,416,970	0	0
E10605	1,267	22,646,599	1,267	22,646,599	0	0
E10700	999	3,212,312	999	3,212,312	0	0
E10900	1,010	11,201,367	1,010	11,201,367	0	0
E10950	90	55	90	55	0	0
E11070	18	37	18	37	0	0
E11100	617	8,211,781	617	8,211,781	0	0
E11200	143	1,521	143	1,521	0	0
E11300	56	346	56	346	0	0
E11400	21	19,206	21	19,206	0	0
E11550	46	15,954	46	15,954	0	0
E11900	1,285	-3,230,579	249	1,436,133	1,036	-4,666,712
E12000	800	3,692,110	800	3,692,110	0	0
E12200	227	8,285	227	8,285	0	0
E15100	11	121	11	121	0	0
E15250	11	11	11	11	0	0
E17500	35	24,907	35	24,907	0	0
E18400	1,109	6,084,679	1,109	6,084,679	0	0
E18500	1,056	175,189	1,056	175,189	0	0
E19200	938	2,446,589	938	2,446,589	0	0
E19700	1,080	7,365,154	1,080	7,365,154	0	0
E19800	1,062	5,674,242	1,062	5,674,242	0	0
E20100	508	4,449,540	508	4,449,540	0	0

2009 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Counts and Sum of the Amounts included in Aggregate Record

(Amounts in Thousands)

Codes and Values	Total		Positive Values		Negative Values	
	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
E20400	960	1,496,060	960	1,496,060	0	0
E20550	60	44,941	60	44,941	0	0
E20600	417	14,270	417	14,270	0	0
E20800	271	944,851	271	944,851	0	0
E21040	1,112	808,937	1,112	808,937	0	0
E22320	804	6,926,740	558	7,387,664	245	-460,924
E22370	537	281,225	537	281,225	0	0
E24515	156	269,166	156	269,166	0	0
E24516	1,020	42,014,531	1,020	42,014,531	0	0
E24518	29	207,314	29	207,314	0	0
E24560	865	13,388,983	865	13,388,983	0	0
E24570	21	30,720	21	30,720	0	0
E24598	1,009	5,702,008	1,009	5,702,008	0	0
E24615	95	18,061	95	18,061	0	0
E25820	310	310,883	310	310,883	0	0
E25850	817	1,705,554	817	1,705,554	0	0
E25860	410	358,387	410	358,387	0	0
E25920	766	2,245,286	766	2,245,286	0	0
E25940	734	1,776,908	734	1,776,908	0	0
E25960	818	11,682,217	818	11,682,217	0	0
E25980	765	12,341,934	765	12,341,934	0	0
E26100	79	4,339	79	4,339	0	0
E26110	169	4,509	169	4,509	0	0
E26160	317	445,170	317	445,170	0	0
E26170	286	3,885,051	286	3,885,051	0	0
E26180	487	5,540,173	487	5,540,173	0	0
E26190	420	11,719,705	420	11,719,705	0	0
E26270	634	24,446,968	634	24,446,968	0	0
E26390	186	2,718,611	186	2,718,611	0	0
E26400	166	992,489	166	992,489	0	0
E27200	35	18,782	26	28,312	9	-9,529
E30400	359	34,008	359	34,008	0	0
E30500	124	7,960	124	7,960	0	0
E32800	10	49	10	49	0	0
E53240	153	30,943	153	30,943	0	0

2009 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Counts and Sum of the Amounts included in Aggregate Record

(Amounts in Thousands)

Codes and Values	Total		Positive Values		Negative Values	
	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
E53280	204	59,325	204	59,325	0	0
E53300	45	7,460	45	7,460	0	0
E53317	143	43,371	143	43,371	0	0
E53410	381	337,762	381	337,762	0	0
E53458	260	102,518	260	102,518	0	0
E58950	914	5,686,586	914	5,686,586	0	0
E58990	44	334,522	44	334,522	0	0
E60000	1,054	58,336,924	883	69,875,694	171	-11,538,770
E62100	1,051	69,512,879	946	75,251,993	105	-5,739,114
E62720	1,457	26,493,070	928	41,138,134	529	-14,645,064
E62730	135	181,486	135	181,486	0	0
E62740	924	42,348,125	924	42,348,125	0	0
E62900	711	1,064,254	711	1,064,254	0	0
E68000	630	2,382,077	630	2,382,077	0	0
E82200	169	137,523	169	137,523	0	0
E87870	89	61	89	61	0	0
E87875	46	17	46	17	0	0
P04470	1,318	17,198,388	1,318	17,198,388	0	0
P08000	24	6,391	24	6,391	0	0
P22250	1,087	-5,307,117	682	10,742,480	404	-16,049,597
P23250	1,184	26,941,790	708	34,951,534	476	-8,009,745
P25350	890	2,841,178	890	2,841,178	0	0
P25380	181	420,177	181	420,177	0	0
P25470	475	400,912	475	400,912	0	0
P25700	900	1,289,729	678	1,550,258	222	-260,529
P27895	24	37,664	24	37,664	0	0
P60100	306	5,291,579	262	5,324,354	44	-32,775
P61850	1,049	6,627,387	967	6,828,854	82	-201,467
P65300	639	3,997,688	639	3,997,688	0	0
P65400	741	3,963,263	741	3,963,263	0	0
S27860	26	75,592	26	75,592	0	0
T27800	24	59,736	24	59,736	0	0

2009 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum for Each Code Field

Codes and Values	2009 Full SOI Individual Sample	2009 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
AGEDP1				
0	140,494,127	95,543,946	44,950,181	31.99%
1		12,826,438		
2		15,570,810		
3		6,341,609		
4		2,964,030		
5		3,866,954		
6		3,021,911		
AGEDP2				
0	140,494,127	117,673,148	22,820,979	16.24%
1		2,195,251		
2		10,186,323		
3		4,530,586		
4		1,933,780		
5		2,463,196		
6		1,153,415		
AGEDP3				
0	140,494,127	133,932,951	6,561,176	4.67%
1		111,871		
2		2,965,969		
3		1,801,763		
4		679,185		
5		293,968		
6		355,991		
AGERANGE				
0	599,752	3,126,955	-2,527,203	-421.37%
1	17,468,540	17,486,498	-17,958	-0.10%
2	30,198,660	29,912,224	286,436	0.95%
3	25,407,282	24,964,100	443,182	1.74%
4	26,241,130	25,256,236	984,894	3.75%
5	20,352,770	19,654,008	698,762	3.43%
6	20,225,993	19,735,677	490,316	2.42%

2009 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum for Each Code Field

Codes and Values	2009 Full SOI Individual Sample	2009 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
AGIR1				
0	2,511,925	2,501,065	10,860	0.43%
1	1,798,994	1,806,735	-7,741	-0.43%
2	2,028,642	2,026,851	1,791	0.09%
3	2,111,625	2,067,018	44,607	2.11%
4	2,273,577	2,226,715	46,862	2.06%
5	2,234,796	2,213,189	21,607	0.97%
6	2,305,176	2,336,514	-31,338	-1.36%
7	2,317,544	2,283,022	34,522	1.49%
8	2,464,494	2,433,822	30,672	1.24%
9	2,559,169	2,600,736	-41,567	-1.62%
10	2,573,952	2,573,755	197	0.01%
11	2,437,630	2,401,656	35,974	1.48%
12	2,502,180	2,496,517	5,663	0.23%
13	2,532,579	2,482,953	49,626	1.96%
14	2,549,841	2,551,116	-1,275	-0.05%
15	2,422,283	2,427,395	-5,112	-0.21%
16	2,325,215	2,341,835	-16,620	-0.71%
17	2,376,324	2,297,068	79,256	3.34%
18	2,270,031	2,245,963	24,068	1.06%
19	2,283,332	2,247,168	36,164	1.58%
20	2,145,325	2,183,975	-38,650	-1.80%
21	10,033,887	9,967,537	66,350	0.66%
22	8,662,392	8,709,538	-47,146	-0.54%
23	14,371,647	14,496,033	-124,386	-0.87%
24	10,796,412	10,769,093	27,319	0.25%
25	18,694,893	18,632,024	62,869	0.34%
26	11,463,724	11,419,637	44,087	0.38%
27	13,522,048	13,488,835	33,213	0.25%
28	1,418,580	1,427,483	-8,903	-0.63%
29	1,776,459	1,750,109	26,350	1.48%
30	492,567	492,793	-226	-0.05%
31	108,096	108,167	-71	-0.07%
32	44,273	44,247	26	0.06%
33	61,918	62,017	-99	-0.16%
34	14,322	14,165	157	1.10%
35	8,274	7,631	643	7.77%
99		1,319		

2009 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum for Each Code Field

Codes and Values	2009 Full SOI Individual Sample	2009 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
DSI				
0	132,619,936	132,300,911	319,025	0.24%
1	7,874,191	7,834,788	39,403	0.50%
EARNSPPLIT				
0	140,494,127	94,640,562	45,853,565	32.64%
1	0	12,821,071		
2	0	18,956,316		
3	0	8,692,323		
4	0	5,025,427		
EFI				
0	42,135,694	41,638,376	497,318	1.18%
1	97,543,784	97,700,535	-156,751	-0.16%
2	814,650	796,788	17,862	2.19%
EIC				
0	119,693,892	119,259,511	434,381	0.36%
1	9,960,234	10,019,152	-58,918	-0.59%
2	7,704,756	7,696,418	8,338	0.11%
3	3,135,245	3,160,617	-25,372	-0.81%
ELECT				
0	128,064,703	127,685,578	379,125	0.30%
1	7,554,351	7,623,792	-69,441	-0.92%
2	4,875,074	4,826,329	48,745	1.00%
FDED				
0		1,319		
1	45,695,736	45,513,710	182,026	0.40%
2	92,268,979	92,103,643	165,336	0.18%
3	2,529,413	2,517,027	12,386	0.49%
FLPDYR				
Pre-1999	4	0	4	100.00%
1999	3,989	0	3,989	100.00%

2009 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum for Each Code Field

Codes and Values	2009 Full SOI Individual Sample	2009 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
2000	5,986	0	5,986	100.00%
2001	17,055	0	17,055	100.00%
2002	17,043	0	17,043	100.00%
2003	51,062	0	51,062	100.00%
2004	127,183	0	127,183	100.00%
2005	217,365	0	217,365	100.00%
2006	449,072	486,929	-37,857	-8.43%
2007	903,878	913,564	-9,686	-1.07%
2008	2,825,688	2,831,821	-6,133	-0.22%
2009	135,870,046	135,903,385	-33,339	-0.02%
2010	5,756	0		100.00%
FLPDMO				
1	1,329	0	1,329	100.00%
2	4,679	0	4,679	100.00%
3	58	0	58	100.00%
5	6	0	6	100.00%
6	1143	0	1,143	100.00%
7	1032	0	1,032	100.00%
9	29	0	29	100.00%
10	1305	0	1,305	100.00%
11	1048	0	1,048	100.00%
12	140,483,500	140,135,699	347,801	0.25%
F2441				
0	133,384,204	133,015,377	368,827	0.28%
1	4,865,656	4,900,389	-34,733	-0.71%
2	2,225,210	2,199,590	25,620	1.15%
3	17,698	20,343	-2,645	-14.95%
4	1,350	0	1,350	100.00%
5	9	0	9	100.00%
F3800				
0	139,984,899	139,629,590	355,309	0.25%
1	509,228	506,108	3,120	0.61%
F6251				
0	131,294,809	131,011,424	283,385	0.22%
1	9,199,318	9,124,275	75,043	0.82%

2009 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum for Each Code Field

Codes and Values	2009 Full SOI Individual Sample	2009 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
F8582				
0	136,104,700	135,779,617	325,083	0.24%
1	4,389,427	4,356,081	33,346	0.76%
F8606				
0	138,892,383	138,533,751	358,632	0.26%
1	1,193,614	1,196,488	-2,874	-0.24%
2	408,130	405,459	2,671	0.65%
F8829				
0	136,635,934	136,257,454	378,480	0.28%
1	3,687,726	3,706,882	-19,156	-0.52%
2	170,467	171,363	-896	-0.53%
F8910				
0	140,413,568	140,067,733	345,835	0.25%
1	80,560	67,966	12,594	15.63%
F8936				
0	140,469,713	140,110,764	358,949	0.26%
1	24,414	24,935	-521	-2.13%
GENDER				
0		1,319		
1	91,061,190	90,799,842	261,348	0.29%
2	49,432,937	49,334,538	98,399	0.20%
IE				
0	140,286,612	139,916,585	370,027	0.26%
1	207,516	219,114	-11,598	-5.59%
MARS				
0		1,319		
1	62,819,226	62,495,668	323,558	0.52%
2	53,570,158	53,732,154	-161,996	-0.30%
3	2,517,417	2,563,284	-45,867	-1.82%
4	21,496,275	21,343,273	153,002	0.71%
5	68,880	0	68,880	100.00%
6	22,171	0	22,171	100.00%

2009 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum for Each Code Field

Codes and Values	2009 Full SOI Individual Sample	2009 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
MIDR				
0	139,873,675	139,503,953	369,722	0.26%
1	620,452	631,746	-11,294	-1.82%
N20				
0	140,255,685	139,904,430	351,255	0.25%
1	227,846	222,397	5,449	2.39%
2	10,584	8,862	1,722	16.27%
3	12	10	2	16.67%
N24				
0	99,250,430	98,895,932	354,498	0.36%
1	19,864,421	20,032,344	-167,923	-0.85%
2	14,582,660	14,693,832	-111,172	-0.76%
3	5,015,307	6,513,590	-1,498,283	-29.87%
4	1,297,662	0	1,297,662	100.00%
5	346,633	0	346,633	100.00%
6	89,650	0	89,650	100.00%
7	21,224	0	21,224	100.00%
8	17,239	0	17,239	100.00%
9	4,186	0	4,186	100.00%
10	5,015	0	5,015	100.00%
N25				
0	137,147,316	136,820,566	326,750	0.24%
1	3,235,133	3,207,509	27,624	0.85%
2	110,689	106,225	4,464	4.03%
3	989	1,398	-409	-41.35%
N30				
0	131,503,551	131,205,788	297,763	0.23%
1	8,189,053	8,144,147	44,906	0.55%
2	748,041	736,083	11,958	1.60%
3	52,158	48,189	3,969	7.61%
4	1,325	1,492	-167	-12.60%
PREP				
0	56,793,084	56,493,995	299,089	0.53%
1	80,561,088	80,471,591	89,497	0.11%
2	222,099	230,985	-8,886	-4.00%
3	1,024	1,470	-446	-43.55%
4	1,395,017	1,403,353	-8,336	-0.60%
6	1,521,816	1,534,305	-12,489	-0.82%

2009 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum for Each Code Field

Codes and Values	2009 Full SOI Individual Sample	2009 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
SCHB				
0	118,283,575	117,991,946	291,629	0.25%
1	22,210,552	22,143,753	66,799	0.30%
SCHCF				
0	116,365,618	116,078,076	287,542	0.25%
1	22,180,839	22,140,757	40,082	0.18%
2	1,466,617	1,462,112	4,505	0.31%
3	302,189	284,552	17,637	5.84%
4	178,864	170,202	8,662	4.84%
SCHE				
0	122,524,745	122,305,171	219,574	0.18%
1	17,969,382	17,830,527	138,855	0.77%
TFORM				
0	84,144,865	83,712,945	431,920	0.51%
1	39,563,588	39,658,598	-95,010	-0.24%
2	16,785,574	16,764,156	21,418	0.13%
TXST				
0	36,979,413	36,897,648	81,765	0.22%
1	83,566,814	83,249,226	317,588	0.38%
2	7,995	7,167	828	10.36%
3	47,017	47,380	-363	-0.77%
4	90,186	89,982	204	0.23%
5	70,879	71,316	-437	-0.62%
6	37,463	39,614	-2,151	-5.74%
7	19,370,639	19,434,611	-63,972	-0.33%
8	74,924	72,324	2,600	3.47%
9	67,525	60,363	7,162	10.61%
10	181,272	164,749	16,523	9.12%
99		1,319		
XFPT				
0	7,874,191	7,834,788	39,403	0.50%
1	132,619,936	132,300,911	319,025	0.24%

2009 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum for Each Code Field

Codes and Values	2009 Full SOI Individual Sample	2009 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
XFST				
0	86,901,811	86,470,980	430,831	0.50%
1	53,592,316	53,664,719	-72,403	-0.14%
XOCAH				
0	93,218,366	92,964,414	253,952	0.27%
1	21,709,131	21,855,682	-146,551	-0.68%
2	17,352,965	17,345,281	7,684	0.04%
3	6,117,530	7,970,322	-1,852,792	-30.29%
4	1,576,109	0	1,576,109	100.00%
5	362,661	0	362,661	100.00%
6	99,248	0	99,248	100.00%
7	35,380	0	35,380	100.00%
8	10,883	0	10,883	100.00%
9	7,360	0	7,360	100.00%
10	4,427	0	4,427	100.00%
11	47	0	47	100.00%
12	15	0	15	100.00%
14	6	0	6	100.00%
XOCAWH				
0	139,958,989	139,613,399	345,590	0.25%
1	432,795	436,440	-3,645	-0.84%
2	77,736	78,309	-573	-0.74%
3	21,547	7,550	13,997	64.96%
4	2,050	0	2,050	100.00%
5	1,004	0	1,004	100.00%
6	3	0	3	100.00%
7	3	0	3	100.00%
XOODEP				
0	133,982,033	133,958,243	23,790	0.02%
1	4,188,843	4,087,513	101,330	2.42%
2	1,471,863	1,555,773	-83,910	-5.70%
3	583,990	534,170	49,820	8.53%

2009 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum for Each Code Field

Codes and Values	2009 Full SOI Individual Sample	2009 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
4	171,204	0	171,204	100.00%
5	70,165	0	70,165	100.00%
6	12,037	0	12,037	100.00%
7	1,005	0	1,005	100.00%
8	12,988	0	12,988	100.00%
XOPAR				
0	137,724,973	137,794,072	-69,099	-0.05%
1	2,227,573	2,061,446	166,127	7.46%
2	523,809	280,140	243,669	46.52%
3	15,411	40	15,371	99.74%
4	2,362	0	2,362	100.00%
XTOT				
0	7,868,633	7,829,024	39,609	0.50%
1	54,117,008	53,915,699	201,309	0.37%
2	38,834,807	39,030,475	-195,668	-0.50%
3	17,836,124	17,974,935	-138,811	-0.78%
4	13,847,671	14,367,322	-519,651	-3.75%
5	5,512,982	7,018,244	-1,505,262	-27.30%
6	1,747,514	0	1,747,514	100.00%
7	485,219	0	485,219	100.00%
8	145,408	0	145,408	100.00%
9	67,050	0	67,050	100.00%
10	14,849	0	14,849	100.00%
11	10,361	0	10,361	100.00%
12	6,432	0	6,432	100.00%
13	50	0	50	100.00%
14	15	0	15	0.00%
16	6	0	6	100.00%

2009 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum of the Amounts in Each Field

(Amounts in Thousands)

Codes and Values	2009 Full SOI Individual Sample	2009 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E00100	7,626,430,723	7,631,117,086	(4,686,363)	-0.06%
E00200	5,707,088,487	5,685,898,977	21,189,510	0.37%
E00300	168,001,234	171,205,567	(3,204,333)	-1.91%
E00400	73,574,105	72,432,767	1,141,338	1.55%
E00600	163,458,846	166,471,162	(3,012,316)	-1.84%
E00650	123,570,203	126,522,091	(2,951,888)	-2.39%
E00700	30,314,607	30,013,827	300,780	0.99%
E00800	8,821,395	8,237,027	584,368	6.62%
E00900	244,982,827	246,453,095	(1,470,268)	-0.60%
E01000	231,187,309	238,166,983	(6,979,674)	-3.02%
E01100	360,637	254,598	106,039	29.40%
E01200	-18,027,483	-18,677,461	649,978	-3.61%
E01400	135,202,708	138,882,896	(3,680,188)	-2.72%
E01500	822,742,643	824,606,655	(1,864,012)	-0.23%
E01700	523,295,800	524,945,482	(1,649,682)	-0.32%
E02000	384,952,758	387,467,378	(2,514,620)	-0.65%
E02100	-14,095,257	-14,847,809	752,552	-5.34%
E02300	83,538,098	83,255,501	282,597	0.34%
E02400	457,087,273	459,795,040	(2,707,767)	-0.59%
E02500	174,649,879	175,104,543	(454,664)	-0.26%
E03150	11,215,140	11,329,783	(114,643)	-1.02%
E03210	8,339,817	8,291,440	48,377	0.58%
E03220	970,392	965,606	4,786	0.49%
E03230	5,453,156	5,262,246	190,910	3.50%
E03240	5,697,897	5,716,153	(18,256)	-0.32%
E03260	23,833,849	23,773,765	60,084	0.25%
E03270	21,819,844	22,129,945	(310,101)	-1.42%
E03290	2,589,379	2,559,009	30,370	1.17%
E03300	18,857,129	18,666,911	190,218	1.01%
E03400	339,005	355,559	(16,554)	-4.88%
E03500	9,844,186	6,621,896	3,222,290	32.73%
E04250	14,235,162	14,348,513	(113,351)	-0.80%
E04600	1,029,070,478	1,009,425,234	19,645,244	1.91%
E04800	5,088,387,918	5,116,127,495	(27,739,577)	-0.55%

2009 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum of the Amounts in Each Field

(Amounts in Thousands)

Codes and Values	2009 Full SOI Individual Sample	2009 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E05100	953,412,098	958,054,411	(4,642,313)	-0.49%
E05200	1,001,846,559	1,008,547,864	(6,701,305)	-0.67%
E05800	976,024,591	982,066,309	(6,041,718)	-0.62%
E06000	4,801,065,019	4,792,735,021	8,329,998	0.17%
E06200	2,086,069,117	2,083,779,755	2,289,362	0.11%
E06300	915,408,710	914,623,068	785,642	0.09%
E06500	865,948,695	870,725,764	(4,777,069)	-0.55%
E07150	110,076,320	110,954,934	(878,614)	-0.80%
E07180	3,317,379	3,599,862	(282,483)	-8.52%
E07200	8,235	8,928	(693)	-8.42%
E07220	28,416,808	28,472,900	(56,092)	-0.20%
E07230	10,836,636	10,662,380	174,256	1.61%
E07240	1,039,726	1,056,340	(16,614)	-1.60%
E07260	5,822,875	5,817,496	5,379	0.09%
E07300	13,060,099	13,357,161	(297,062)	-2.27%
E07400	1,601,155	1,631,719	(30,564)	-1.91%
E07600	758,965	712,235	46,730	6.16%
E08800	865,948,271	871,092,986	(5,144,715)	-0.59%
E09400	47,659,080	47,528,801	130,279	0.27%
E09600	22,579,779	23,402,032	(822,253)	-3.64%
E09700	189,944	191,346	(1,402)	-0.74%
E09800	22,743	21,741	1,002	4.41%
E09900	5,312,413	5,289,766	22,647	0.43%
E10300	910,981,120	915,319,238	(4,338,118)	-0.48%
E10605	1,103,571,296	1,103,223,272	348,024	0.03%
E10700	827,302,476	825,104,050	2,198,426	0.27%
E10900	224,536,503	225,695,976	(1,159,473)	-0.52%
E10950	50,687,027	50,692,907	(5,880)	-0.01%
E10960	7,612,351	7,541,860	70,491	0.93%
E11070	27,499,364	26,025,419	1,473,945	5.36%
E11100	49,625,940	50,400,453	(774,513)	-1.56%
E11200	1,930,124	1,854,080	76,044	3.94%
E11300	93,907	109,814	(15,907)	-16.94%
E11400	35,695	28,433	7,262	20.34%
E11550	2,557,056	1,979,529	577,527	22.59%
E11570	633,462	636,239	(2,777)	-0.44%
E11580	9,763,743	9,767,771	(4,028)	-0.04%
E11581	4,886,445	4,804,436	82,009	1.68%
E11582	219,807	218,236	1,571	0.71%

2009 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum of the Amounts in Each Field

(Amounts in Thousands)

Codes and Values	2009 Full SOI Individual Sample	2009 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E11583	4,657,491	4,745,415	(87,924)	-1.89%
E11900	-295,329,133	-288,212,446	(7,116,687)	2.41%
E12000	48,362,887	48,399,228	(36,341)	-0.08%
E12200	859,826	872,265	(12,439)	-1.45%
E15100	197,239,690	198,112,813	(873,123)	-0.44%
E15210	131,105	84,422	46,683	35.61%
E15250	14,144,223	14,255,569	(111,346)	-0.79%
E15360	2,958,477	2,976,143	(17,666)	-0.60%
E17500	119,791,957	119,509,101	282,856	0.24%
E18400	251,658,325	250,149,785	1,508,540	0.60%
E18500	167,779,177	168,028,502	(249,325)	-0.15%
E18600	3,449,410	3,371,332	78,078	2.26%
E19200	442,051,459	442,472,931	(421,472)	-0.10%
E19550	5,467,406	5,544,748	(77,342)	-1.41%
E19700	158,016,526	159,145,806	(1,129,280)	-0.71%
E19800	129,946,302	129,945,770	532	0.00%
E20100	31,816,050	32,531,078	(715,028)	-2.25%
E20400	112,812,989	113,119,490	(306,501)	-0.27%
E20500	2,330,132	2,425,941	(95,809)	-4.11%
E20550	75,607,218	75,730,731	(123,513)	-0.16%
E20600	6,646,100	6,698,055	(51,955)	-0.78%
E20800	80,902,507	81,151,121	(248,614)	-0.31%
E21040	12,504,244	12,631,358	(127,114)	-1.02%
E22320	82,951,593	83,320,671	(369,078)	-0.44%
E22370	2,050,342	2,083,391	(33,049)	-1.61%
E24515	7,343,071	7,853,521	(510,450)	-6.95%
E24516	321,301,951	330,020,909	(8,718,958)	-2.71%
E24518	250,334,911	3,271,214	247,063,697	98.69%
E24535	26,840	23,830	3,010	11.21%
E24560	474,583,411	474,782,920	(199,509)	-0.04%
E24570	316,292	297,807	18,485	5.84%
E24598	36,936,798	38,117,787	(1,180,989)	-3.20%
E24615	799,680	847,551	(47,871)	-5.99%
E25820	54,133,296	54,413,313	(280,017)	-0.52%
E25850	85,501,274	85,978,333	(477,059)	-0.56%

2009 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum of the Amounts in Each Field

(Amounts in Thousands)

Codes and Values	2009 Full SOI Individual Sample	2009 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E25860	67,144,361	67,408,183	(263,822)	-0.39%
E25920	21,020,244	21,878,683	(858,439)	-4.08%
E25940	57,864,539	57,688,422	176,117	0.30%
E25960	102,333,434	104,494,409	(2,160,975)	-2.11%
E25980	209,832,504	207,900,565	1,931,939	0.92%
E26100	16,308,964	15,625,019	683,945	4.19%
E26110	4,679,844	4,394,493	285,351	6.10%
E26160	4,582,521	4,678,430	(95,909)	-2.09%
E26170	37,037,752	39,191,397	(2,153,645)	-5.81%
E26180	82,699,550	80,711,070	1,988,480	2.40%
E26190	271,987,189	272,509,078	(521,889)	-0.19%
E26270	345,097,425	345,508,604	(411,179)	-0.12%
E26390	21,442,764	23,496,840	(2,054,076)	-9.58%
E26400	4,060,612	4,214,132	(153,520)	-3.78%
E27200	4,067,331	3,940,458	126,873	3.12%
E30400	280,480,997	279,618,222	862,775	0.31%
E30500	44,842,859	45,542,479	(699,620)	-1.56%
E32800	17,283,197	17,173,696	109,501	0.63%
E33000	16,972,560	16,892,342	80,218	0.47%
E53240	601,661	568,723	32,938	5.47%
E53280	433,192	447,137	(13,945)	-3.22%
E53300	124,085	117,257	6,828	5.50%
E53317	653,836	635,300	18,536	2.83%
E53410	4,404,220	4,466,235	(62,015)	-1.41%
E53458	1,638,701	1,526,738	111,963	6.83%
E58950	48,284,383	48,252,878	31,505	0.07%
E58990	2,617,313	2,850,618	(233,305)	-8.91%
E59560	447,706,361	447,045,453	660,908	0.15%
E59680	489,444	527,904	(38,460)	-7.86%
E59700	4,764,828	4,723,127	41,701	0.88%
E59720	53,985,190	54,127,058	(141,868)	-0.26%
E60000	1,565,161,553	1,505,588,244	59,573,309	3.81%
E62100	1,785,583,531	1,713,204,077	72,379,454	4.05%
E62720	238,019,402	198,180,243	39,839,159	16.74%
E62730	4,127,168	4,106,589	20,579	0.50%

2009 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum of the Amounts in Each Field

(Amounts in Thousands)

Codes and Values	2009 Full SOI Individual Sample	2009 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E62740	242,972,084	202,030,724	40,941,360	16.85%
E62900	11,507,608	10,586,241	921,367	8.01%
E68000	45,423,496	46,049,048	(625,552)	-1.38%
E82200	7,027,670	7,828,070	(800,400)	-11.39%
E87530	16,980,038	17,271,710	(291,672)	-1.72%
E87550	2,783,126	2,624,983	158,143	5.68%
E87870	48,918,874	48,940,532	(21,658)	-0.04%
E87875	2,793,080	2,818,357	(25,277)	-0.90%
E87880	258,179	268,512	(10,333)	-4.00%
P04470	1,989,582,696	1,990,930,351	(1,347,655)	-0.07%
P08000	610,823	656,617	(45,794)	-7.50%
P22250	-2,699,500	-2,769,147	69,647	-2.58%
P23250	52,000,738	54,833,852	(2,833,114)	-5.45%
P25350	288,132,068	289,730,589	(1,598,521)	-0.55%
P25380	83,102,864	83,131,703	(28,839)	-0.03%
P25470	68,009,153	68,673,709	(664,556)	-0.98%
P25700	4,023,015	3,303,839	719,176	17.88%
P27895	1,958,190	1,920,843	37,347	1.91%
P60100	39,300,222	35,599,172	3,701,050	9.42%
P61850	190,172,677	182,916,989	7,255,688	3.82%
P65300	40,276,208	41,551,420	(1,275,212)	-3.17%
P65400	92,227,662	93,565,171	(1,337,509)	-1.45%
P87482	25,603,328	27,864,432	(2,261,104)	-8.83%
P87521	19,611,743	19,450,631	161,112	0.82%
S27860	3,361,102	3,335,719	25,383	0.76%
T27800	2,591,125	2,612,384	(21,259)	-0.82%

2009 PUBLIC USE TAX FILE

2009 FEDERAL TAX FORMS (with element numbers referenced)

2009 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 14.)

Use the IRS label.

Otherwise, please print or type.

Label HERE

For the year Jan. 1–Dec. 31, 2009, or other tax year beginning , 2009, ending , 20
Your first name and initial Last name
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 14. Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, see page 14.

OMB No. 1545-0074

Your social security number

Spouse's social security number

You must enter your SSN(s) above.

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

Presidential Election Campaign

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

Filing Status

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

Exemptions

6a Yourself. If someone can claim you as a dependent, do not check box 6a.
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 17)
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

7 Wages, salaries, tips, etc. Attach Form(s) W-2
8a Taxable interest. Attach Schedule B if required
8b Tax-exempt interest. Do not include on line 8a
9a Ordinary dividends. Attach Schedule B if required
9b Qualified dividends (see page 22)
10 Taxable refunds, credits, or offsets of state and local income taxes (see page 23)
11 Alimony received
12 Business income or (loss). Attach Schedule C or C-EZ
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here
14 Other gains or (losses). Attach Form 4797
15a IRA distributions
15b Taxable amount (see page 24)
16a Pensions and annuities
16b Taxable amount (see page 25)
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E
18 Farm income or (loss). Attach Schedule F
19 Unemployment compensation in excess of \$2,400 per recipient (see page 27)
20a Social security benefits
20b Taxable amount (see page 27)
21 Other income. List type and amount (see page 29)
22 Add the amounts in the far right column for lines 7 through 21. This is your total income

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

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

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

Adjusted Gross Income

23 Educator expenses (see page 29)
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ
25 Health savings account deduction. Attach Form 8889
26 Moving expenses. Attach Form 3903
27 One-half of self-employment tax. Attach Schedule SE
28 Self-employed SEP, SIMPLE, and qualified plans
29 Self-employed health insurance deduction (see page 30)
30 Penalty on early withdrawal of savings
31a Alimony paid b Recipient's SSN
32 IRA deduction (see page 31)
33 Student loan interest deduction (see page 34)
34 Tuition and fees deduction. Attach Form 8917
35 Domestic production activities deduction. Attach Form 8903
36 Add lines 23 through 31a and 32 through 35
37 Subtract line 36 from line 22. This is your adjusted gross income

Tax and Credits

38 Amount from line 37 (adjusted gross income)
39a Check [] You were born before January 2, 1945, [] Blind. Total boxes checked
b If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here
40a Itemized deductions (from Schedule A) or your standard deduction
b If you are increasing your standard deduction by certain real estate taxes, new motor vehicle taxes, or a net disaster loss, attach Schedule L and check here
41 Subtract line 40a from line 38
42 Exemptions. If line 38 is \$125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply \$3,650 by the number on line 6d. Otherwise, see page 37
43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-
44 Tax (see page 37). Check if any tax is from: a [] Form(s) 8814 b [] Form 4972
45 Alternative minimum tax (see page 40). Attach Form 6251
46 Add lines 44 and 45
47 Foreign tax credit. Attach Form 1116 if required
48 Credit for child and dependent care expenses. Attach Form 2441
49 Education credits from Form 8863, line 29
50 Retirement savings contributions credit. Attach Form 8880
51 Child tax credit (see page 42)
52 Credits from Form: a [] 8396 b [] 8839 c [] 5695
53 Other credits from Form: a [] 3800 b [] 8801 c []
54 Add lines 47 through 53. These are your total credits
55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-

Other Taxes

56 Self-employment tax. Attach Schedule SE
57 Unreported social security and Medicare tax from Form: a [] 4137 b [] 8919
58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required
59 Additional taxes: a [] AEIC payments b [] Household employment taxes. Attach Schedule H
60 Add lines 55 through 59. This is your total tax

Payments

61 Federal income tax withheld from Forms W-2 and 1099
62 2009 estimated tax payments and amount applied from 2008 return
63 Making work pay and government retiree credits. Attach Schedule M
64a Earned income credit (EIC)
b Nontaxable combat pay election
65 Additional child tax credit. Attach Form 8812
66 Refundable education credit from Form 8863, line 16
67 First-time homebuyer credit. Attach Form 5405
68 Amount paid with request for extension to file (see page 72)
69 Excess social security and tier 1 RRTA tax withheld (see page 72)
70 Credits from Form: a [] 2439 b [] 4136 c [] 8801 d [] 8885
71 Add lines 61, 62, 63, 64a, and 65 through 70. These are your total payments

Refund

72 If line 71 is more than line 60, subtract line 60 from line 71. This is the amount you overpaid
73a Amount of line 72 you want refunded to you. If Form 8888 is attached, check here
b Routing number
c Type: [] Checking [] Savings
d Account number
74 Amount of line 72 you want applied to your 2010 estimated tax

Amount You Owe

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

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 75)? [] Yes. Complete the following. [] No
Designee's name Phone no. Personal identification number (PIN)

Sign Here

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

Joint return? See page 15. Keep a copy for your records.
Your signature Date Your occupation Daytime phone number
Spouse's signature. If a joint return, both must sign. Date Spouse's occupation

Paid Preparer's Use Only

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

Standard Deduction for—
• People who check any box on line 39a, 39b, or 40b or who can be claimed as a dependent, see page 35.
• All others:
Single or Married filing separately, \$5,700
Married filing jointly or Qualifying widow(er), \$11,400
Head of household, \$8,350

If you have a qualifying child, attach Schedule EIC.

Label (See page 17.)

Use the IRS label.

Otherwise, please print or type.

Presidential Election Campaign

Filing status

Check only one box.

Exemptions

If more than six dependents, see page 20.

Income

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

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

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

Adjusted gross income

Personal information section including name, SSN, address, and city/ZIP code.

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

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

Table for Exemptions (6a-6c) with columns for dependent name, SSN, relationship, and child tax credit eligibility.

d Total number of exemptions claimed.

Income section table with rows 7 through 15, detailing wages, interest, dividends, IRA, pensions, and unemployment compensation.

Adjusted gross income section table with rows 16 through 21, detailing educator expenses, IRA deduction, student loan interest, tuition, and total adjustments.

Tax, credits, and payments	22	Enter the amount from line 21 (adjusted gross income).	22	
	23a	Check <input type="checkbox"/> You were born before January 2, 1945, <input type="checkbox"/> Blind if: <input type="checkbox"/> Spouse was born before January 2, 1945, <input type="checkbox"/> Blind } Total boxes checked ▶ 23a <input type="checkbox"/>		
	b	If you are married filing separately and your spouse itemizes deductions, see page 34 and check here ▶ 23b <input type="checkbox"/>		
	24a	Enter your standard deduction (see left margin).	24a	
	b	If you are increasing your standard deduction by certain real estate taxes or new motor vehicle taxes, attach Schedule L and check here (see page 34) ▶ 24b <input type="checkbox"/>		
	25	Subtract line 24a from line 22. If line 24a is more than line 22, enter -0-.	25	
	26	Exemptions. If line 22 is \$125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply \$3,650 by the number on line 6d. Otherwise, see page 34.	26	
	27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your taxable income. ▶ 27	27	
	28	Tax , including any alternative minimum tax (see page 35).	28	
		29 Credit for child and dependent care expenses. Attach Form 2441.	29	
	30 Credit for the elderly or the disabled. Attach Schedule R.	30		
	31 Education credits from Form 8863, line 29.	31		
	32 Retirement savings contributions credit. Attach Form 8880.	32		
	33 Child tax credit (see page 38).	33		
	34 Add lines 29 through 33. These are your total credits.	34		
	35 Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-.	35		
	36 Advance earned income credit payments from Form(s) W-2, box 9.	36		
	37 Add lines 35 and 36. This is your total tax. ▶ 37	37		
	38 Federal income tax withheld from Forms W-2 and 1099.	38		
	39 2009 estimated tax payments and amount applied from 2008 return.	39		
	40 Making work pay and government retiree credits. Attach Schedule M.	40		
	41a Earned income credit (EIC).	41a		
	b Nontaxable combat pay election. 41b			
	42 Additional child tax credit. Attach Form 8812.	42		
	43 Refundable education credit from Form 8863, line 16.	43		
	44 Add lines 38, 39, 40, 41a, 42, and 43. These are your total payments. ▶ 44	44		

Standard Deduction for—

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

Single or Married filing separately, \$5,700

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

Head of household, \$8,350

If you have a qualifying child, attach Schedule EIC.

Refund	45	If line 44 is more than line 37, subtract line 37 from line 44. This is the amount you overpaid.	45	
	46a	Amount of line 45 you want refunded to you. If Form 8888 is attached, check here ▶ <input type="checkbox"/> 46a		
	b	Routing number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> ▶ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		
	47	Amount of line 45 you want applied to your 2010 estimated tax.	47	
Amount you owe	48	Amount you owe. Subtract line 44 from line 37. For details on how to pay, see page 66. ▶ 48	48	
	49	Estimated tax penalty (see page 66).	49	

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

Designee's name ▶	Phone no. ▶	Personal identification number (PIN) ▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
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Sign here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

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 <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code ▶	EIN	Phone no.	

Form 1040EZ

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

Label (See page 9.) Use the IRS label.

Otherwise, please print or type.

Presidential Election Campaign (see page 9)

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

Your social security number Spouse's social security number

You must enter your SSN(s) above.

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

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

Income

Attach Form(s) W-2 here.

Enclose, but do not attach, any payment.

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

Table with 3 columns: Line number, Description, and Amount.

Payments, Credits, and Tax

Table with 3 columns: Line number, Description, and Amount.

Refund

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

Table with 3 columns: Line number, Description, and Amount.

Form for routing and account numbers.

Amount you owe

Table with 3 columns: Line number, Description, and Amount.

Third party designee

Form for third party designee information.

Sign here

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year.

Joint return? See page 6.

Keep a copy for your records.

Form for signatures and contact information.

Paid preparer's use only

Form for paid preparer information.

SCHEDULE L
(Form 1040A or 1040)

Standard Deduction for Certain Filers

OMB No. 1545-0074

2009
Attachment
Sequence No. **57**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040A or 1040.**

▶ **See instructions on back.**

Name(s) shown on return

Your social security number



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

1	Enter the amount shown below for your filing status. <ul style="list-style-type: none"> • Single or married filing separately—\$5,700 • Married filing jointly or Qualifying widow(er)—\$11,400 • Head of household—\$8,350 			
2	Can you (or your spouse if filing jointly) be claimed as a dependent on someone else's return? <input type="checkbox"/> No. Enter the amount from line 1 on line 4, skip line 3, and go to line 5. <input type="checkbox"/> Yes. Go to line 3.			
3	Is your earned income more than \$650 (see instructions)? <input type="checkbox"/> Yes. Add \$300 to your earned income. Enter the total <input type="checkbox"/> No. Enter \$950			
4	Enter the smaller of line 1 or line 3.			4
5	Multiply the number on Form 1040, line 39a, or Form 1040A, line 23a, by \$1,100 (\$1,400 if single or head of household). If blank, enter -0-.			5
6	Form 1040 filers only, enter any net disaster loss from Form 4684, line 18			6
7	Enter the state and local real estate taxes you paid. Do not include foreign real estate taxes (see instructions)			
8	Enter \$500 (\$1,000 if married filing jointly)			
9	Enter the smaller of line 7 or line 8			9
10	Did you (or your spouse if filing jointly) pay any state or local sales or excise taxes in 2009 for the purchase of a new motor vehicle after February 16, 2009 (see instructions)? <input type="checkbox"/> No. Skip lines 10 through 19, enter -0- on line 20, and go to line 21. <input type="checkbox"/> Yes. If Form 1040, line 38, or Form 1040A, line 22, is less than \$135,000 (\$260,000 if married filing jointly), enter the amount of these taxes paid. Otherwise, skip lines 10 through 19, enter -0- on line 20, and go to line 21			
11	Enter the purchase price (before taxes) of the new motor vehicle(s) (see instructions).			
12	Is the amount on line 11 more than \$49,500? <input type="checkbox"/> No. Enter the amount from line 10. <input type="checkbox"/> Yes. Figure the portion of the tax from line 10 that is attributable to the first \$49,500 of the purchase price of each new motor vehicle and enter it here (see instructions)			
13	Enter the amount from Form 1040, line 38, or Form 1040A, line 22			
14	Form 1040 filers only, enter the total of any— <ul style="list-style-type: none"> • Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15, and • Exclusion of income from Puerto Rico 			
15	Add lines 13 and 14			
16	Enter \$125,000 (\$250,000 if married filing jointly)			
17	Is the amount on line 15 more than the amount on line 16? <input type="checkbox"/> No. Skip lines 17 through 19, enter the amount from line 12 on line 20, and go to line 21. <input type="checkbox"/> Yes. Subtract line 16 from line 15			
18	Divide the amount on line 17 by \$10,000. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000			
19	Multiply line 12 by line 18			
20	Subtract line 19 from line 12			20
21	Add lines 4, 5, 6, 9, and 20. Enter the total here and on Form 1040, line 40a, or Form 1040A, line 24a. Also check the box on Form 1040, line 40b, or Form 1040A, line 24b			21

**SCHEDULE A
(Form 1040)**

Itemized Deductions

OMB No. 1545-0074

2009

Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040.**

▶ **See Instructions for Schedule A (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-1)	1		
	2	Enter amount from Form 1040, line 38	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 <small>(See page A-2.)</small>	5 State and local (check only one box):		5		
	a	<input type="checkbox"/> Income taxes, or	}		
	b	<input type="checkbox"/> General sales taxes			
	6	Real estate taxes (see page A-5)	6		
	7	New motor vehicle taxes from line 11 of the worksheet on back. Skip this line if you checked box 5b	7		
8	Other taxes. List type and amount ▶ _____	8			
	9	Add lines 5 through 8			9
Interest You Paid <small>(See page A-6.)</small>	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-7 and show that person's name, identifying no., and address ▶ _____	11		
	Note. Personal interest is not deductible.				
	12	Points not reported to you on Form 1098. See page A-7 for special rules	12		
	13	Qualified mortgage insurance premiums (see page A-7)	13		
	14	Investment interest. Attach Form 4952 if required. (See page A-8.)	14		
	15	Add lines 10 through 14			15
Gifts to Charity <small>If you made a gift and got a benefit for it, see page A-8.</small>	16	Gifts by cash or check. If you made any gift of \$250 or more, see page A-8	16		
	17	Other than by cash or check. If any gift of \$250 or more, see page A-8. You must attach Form 8283 if over \$500	17		
	18	Carryover from prior year	18		
	19	Add lines 16 through 18			19
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See page A-10.)			20
Job Expenses and Certain Miscellaneous Deductions <small>(See page A-10.)</small>	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-10.) ▶ _____	21		
	22	Tax preparation fees	22		
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶ _____	23		
	24	Add lines 21 through 23	24		
	25	Enter amount from Form 1040, line 38	25		
	26	Multiply line 25 by 2% (.02)	26		
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27
Other Miscellaneous Deductions	28	Other—from list on page A-11. List type and amount ▶ _____			28
Total Itemized Deductions	29	Is Form 1040, line 38, over \$166,800 (over \$83,400 if married filing separately)? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40a. <input type="checkbox"/> Yes. Your deduction may be limited. See page A-11 for the amount to enter. } ▶			29
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ <input type="checkbox"/>			

**SCHEDULE D
(Form 1040)**

Capital Gains and Losses

OMB No. 1545-0074

2009

Attachment
Sequence No. **12**

Department of the Treasury
Internal Revenue Service (99)

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

Name(s) shown on return

Your social security number

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

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1					
2 Enter your short-term totals, if any, from Schedule D-1, line 2					
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 10 of your Capital Loss Carryover Worksheet on page D-7 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-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
8					
9 Enter your long-term totals, if any, from Schedule D-1, line 9					
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-2 of the instructions					13
14 Long-term capital loss carryover. Enter the amount, if any, from line 15 of your Capital Loss Carryover Worksheet on page D-7 of the instructions					14 ()
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</p> <p>If line 16 is:</p> <ul style="list-style-type: none"> ● A gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. ● A loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. ● Zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. <p>17 Are lines 15 and 16 both gains?</p> <p><input type="checkbox"/> Yes. Go to line 18.</p> <p><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-8 of the instructions ▶</p> <p>19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on page D-9 of the instructions ▶</p> <p>20 Are lines 18 and 19 both zero or blank?</p> <p><input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 39 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR). Do not complete lines 21 and 22 below.</p> <p><input type="checkbox"/> No. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Schedule D Tax Worksheet on page D-10 of the instructions. Do not complete lines 21 and 22 below.</p> <p>21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, 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) } <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, or Form 1040NR, line 10b?</p> <p><input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 39 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR).</p> <p><input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.</p>	<p>16</p> <p>18</p> <p>19</p> <p>21</p>	
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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 39 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR) 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 1040NR, line 10b); or
 - Form 1040, line 43 (or Form 1040NR, line 40) is zero or less.

Instead, see the instructions for Form 1040, line 44 (or Form 1040NR, line 41).

1.	Enter your taxable income from Form 1040, line 43 (or Form 1040NR, line 40). (However, if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter instead the amount from line 3 of the Foreign Earned Income Tax Worksheet on page 38 of the Form 1040 instructions)	1.	<input type="text"/>
2.	Enter your qualified dividends from Form 1040, line 9b (or Form 1040NR, line 10b)	2.	<input type="text"/>
3.	Enter the amount from Form 4952 (used to figure investment interest expense deduction), line 4g	3.	<input type="text"/>
4.	Enter the amount from Form 4952, line 4e*	4.	<input type="text"/>
5.	Subtract line 4 from line 3. If zero or less, enter -0-	5.	<input type="text"/>
6.	Subtract line 5 from line 2. If zero or less, enter -0-.**	6.	<input type="text"/>
7.	Enter the smaller of line 15 or line 16 of Schedule D	7.	<input type="text"/>
8.	Enter the smaller of line 3 or line 4	8.	<input type="text"/>
9.	Subtract line 8 from line 7. If zero or less, enter -0-.**	9.	<input type="text"/>
10.	Add lines 6 and 9	10.	<input type="text"/>
11.	Add lines 18 and 19 of Schedule D**	11.	<input type="text"/>
12.	Enter the smaller of line 9 or line 11	12.	<input type="text"/>
13.	Subtract line 12 from line 10	13.	<input type="text"/>
14.	Subtract line 13 from line 1. If zero or less, enter -0-	14.	<input type="text"/>
15.	Enter the smaller of:		
	• The amount on line 1 or		
	• \$33,950 if single or married filing separately;		
	\$67,900 if married filing jointly or qualifying widow(er); or		
	\$45,500 if head of household	15.	<input type="text"/>
16.	Enter the smaller of line 14 or line 15	16.	<input type="text"/>
17.	Subtract line 10 from line 1. If zero or less, enter -0-	17.	<input type="text"/>
18.	Enter the larger of line 16 or line 17	18.	<input type="text"/>
	If lines 15 and 16 are the same, skip line 19 and go to line 20. Otherwise, go to line 19.		
19.	Subtract line 16 from line 15	19.	<input type="text"/>
	If lines 1 and 15 are the same, skip lines 20 through 32 and go to line 33. Otherwise, go to line 20.		
20.	Enter the smaller of line 1 or line 13	20.	<input type="text"/>
21.	Enter the amount from line 19 (if line 19 is blank, enter -0-)	21.	<input type="text"/>
22.	Subtract line 21 from line 20. If zero or less, enter -0-	22.	<input type="text"/>
23.	Multiply line 22 by 15% (.15)	23.	<input type="text"/>
	If Schedule D, line 19, is zero or blank, skip lines 24 through 29 and go to line 30. Otherwise, go to line 24.		
24.	Enter the smaller of line 9 above or Schedule D, line 19	24.	<input type="text"/>
25.	Add lines 10 and 18	25.	<input type="text"/>
26.	Enter the amount from line 1 above	26.	<input type="text"/>
27.	Subtract line 26 from line 25. If zero or less, enter -0-	27.	<input type="text"/>
28.	Subtract line 27 from line 24. If zero or less, enter -0-	28.	<input type="text"/>
29.	Multiply line 28 by 25% (.25)	29.	<input type="text"/>
	If Schedule D, line 18, is zero or blank, skip lines 30 through 32 and go to line 33. Otherwise, go to line 30.		
30.	Add lines 18, 19, 22, and 28	30.	<input type="text"/>
31.	Subtract line 30 from line 1	31.	<input type="text"/>
32.	Multiply line 31 by 28% (.28)	32.	<input type="text"/>
33.	Figure the tax on the amount on line 18 . Use the Tax Table or Tax Computation Worksheet, whichever applies	33.	<input type="text"/>
34.	Add lines 23, 29, 32, and 33	34.	<input type="text"/>
35.	Figure the tax on the amount on line 1 . Use the Tax Table or Tax Computation Worksheet, whichever applies	35.	<input type="text"/>
36.	Tax on all taxable income (including capital gains and qualified dividends). Enter the smaller of line 34 or line 35. Also include this amount on Form 1040, line 44 (or Form 1040NR, line 41). (If you are filing Form 2555 or 2555-EZ, do not enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the Form 1040 instructions)	36.	<input type="text"/>

*If applicable, enter instead the smaller amount you entered on the dotted line next to line 4e of Form 4952.
 **If you are filing Form 2555 or 2555-EZ, see the footnote in the Foreign Earned Income Tax Worksheet on page 38 of the Form 1040 instructions before completing this line.

**SCHEDULE E
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

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

OMB No. 1545-0074

2009

Attachment
Sequence No. **13**

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

Name(s) shown on return

Your social security number

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

1	List the type and address of each rental real estate property :	2 For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of: • 14 days or • 10% of the total days rented at fair rental value? (See page E-3)	Yes	No
			A	
			B	
			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 Advertising	5			
6 Auto and travel (see page E-4)	6			
7 Cleaning and maintenance	7			
8 Commissions.	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see page E-5)	12			12
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-5)	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-5 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-5 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			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, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26			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 the box in column (e) on line 28 and attach Form 6198. See page E-1.

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

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. Rows A, B, C, D, 29a Totals, 29b Totals, 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. Rows A, B, 34a Totals, 34b Totals, 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. Rows 38, 39.

Part V Summary

Table with 2 columns: Description, Amount. Rows 40, 41, 42, 43.

**SCHEDULE SE
(Form 1040)**

Self-Employment Tax

OMB No. 1545-0074

2009

Attachment
Sequence No. **17**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040.**

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

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

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

Who Must File Schedule SE

You must file Schedule SE if:

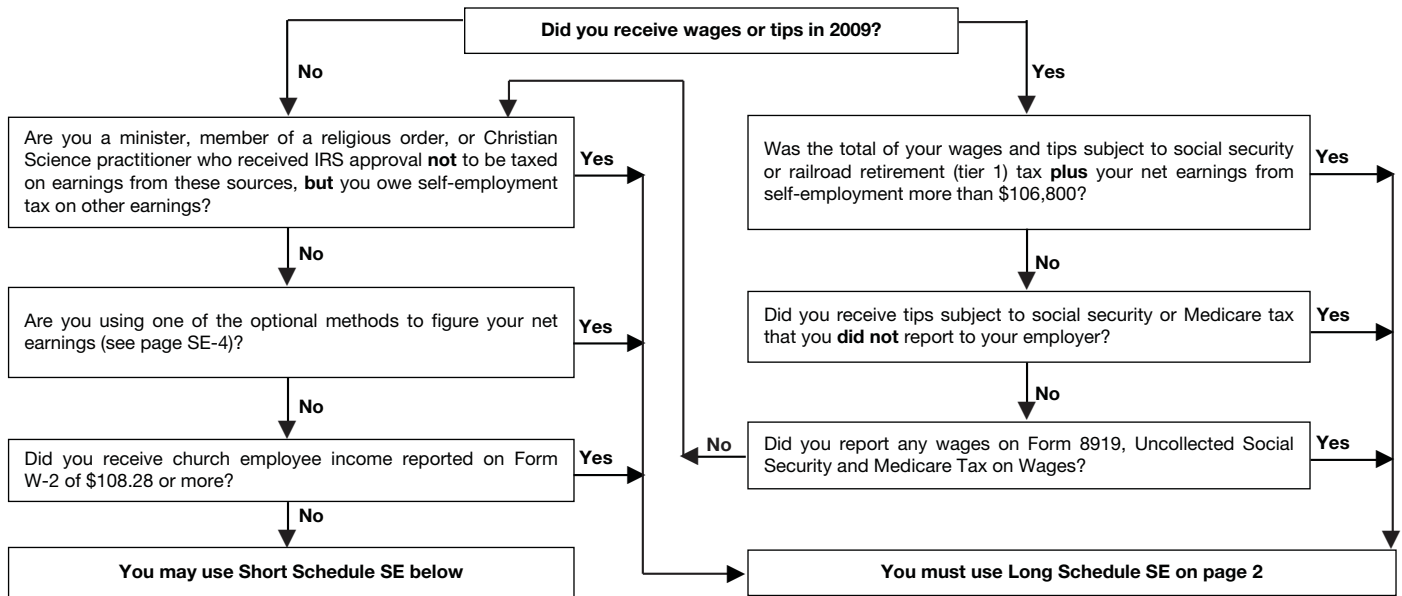
- You had net earnings from self-employment from **other than** church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more, **or**
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious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

Note. Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE (see page SE-4).

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

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

Note. Use this flowchart **only if** you must file Schedule SE. If unsure, see *Who Must File Schedule SE*, above.



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

1a Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a		
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code Y	1b ()
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see page SE-1 for types of income to report on this line. See page SE-3 for other income to report	2		
3 Combine lines 1a, 1b, and 2	3		
4 Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax ▶	4		
5 Self-employment tax. If the amount on line 4 is: • \$106,800 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 56. • More than \$106,800, multiply line 4 by 2.9% (.029). Then, add \$13,243.20 to the result. Enter the total here and on Form 1040, line 56.	5		
6 Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.50). Enter the result here and on Form 1040, line 27	6		

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

Social security number of person with self-employment income

Section B—Long Schedule SE

Part I Self-Employment Tax

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

A If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I

1a Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note. Skip lines 1a and 1b if you use the farm optional method (see page SE-4)

b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code Y

2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see page SE-1 for types of income to report on this line. See page SE-3 for other income to report. Note. Skip this line if you use the nonfarm optional method (see page SE-4)

3 Combine lines 1a, 1b, and 2

4a If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3

b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here

c Combine lines 4a and 4b. If less than \$400, stop; you do not owe self-employment tax.

Exception. If less than \$400 and you had church employee income, enter -0- and continue

5a Enter your church employee income from Form W-2. See page SE-1 for definition of church employee income.

b Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-

6 Net earnings from self-employment. Add lines 4c and 5b

7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2009

8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$106,800 or more, skip lines 8b through 10, and go to line 11

b Unreported tips subject to social security tax (from Form 4137, line 10)

c Wages subject to social security tax (from Form 8919, line 10)

d Add lines 8a, 8b, and 8c

9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11

10 Multiply the smaller of line 6 or line 9 by 12.4% (.124)

11 Multiply line 6 by 2.9% (.029)

12 Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 56.

13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.50). Enter the result here and on Form 1040, line 27

Part II Optional Methods To Figure Net Earnings (see page SE-4)

Farm Optional Method. You may use this method only if (a) your gross farm income¹ was not more than \$6,540, or (b) your net farm profits² were less than \$4,721.

14 Maximum income for optional methods

15 Enter the smaller of: two-thirds (2/3) of gross farm income¹ (not less than zero) or \$4,360. Also include this amount on line 4b above

Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits³ were less than \$4,721 and also less than 72.189% of your gross nonfarm income,⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. Caution. You may use this method no more than five times.

16 Subtract line 15 from line 14

17 Enter the smaller of: two-thirds (2/3) of gross nonfarm income⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above

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

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

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

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

Child and Dependent Care Expenses



Department of the Treasury
Internal Revenue Service (99)

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

▶ **See separate instructions.**

Name(s) shown on return

Your social security number

Part I Persons or Organizations Who Provided the Care—You must complete this part.
(If you have more than two care providers, see the instructions.)

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

Did you receive dependent care benefits? **No** → Complete only Part II below.
 Yes → Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59, or Form 1040NR, line 56.

Part II Credit for Child and Dependent Care Expenses

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

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2009 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 34	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 38; Form 1040A, line 22; or Form 1040NR, line 36.	7																																																													
8	Enter on line 8 the decimal amount shown below that applies to the amount on line 7																																																														
	<table border="0"> <tr> <td colspan="3">If line 7 is:</td> <td colspan="3">If line 7 is:</td> </tr> <tr> <td>Over</td> <td>But not over</td> <td>Decimal amount is</td> <td>Over</td> <td>But not over</td> <td>Decimal amount is</td> </tr> <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> </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 2008 expenses in 2009, see the instructions	9																																																													
10	Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 43.	10																																																													
11	Enter the amount from Form 1040, line 47; or Form 1040NR, line 44. Form 1040A filers, enter -0-	11																																																													
12	Subtract line 11 from line 10. If zero or less, stop . You cannot take the credit	12																																																													
13	Credit for child and dependent care expenses. Enter the smaller of line 9 or line 12 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 45	13																																																													

Part III Dependent Care Benefits

14	Enter the total amount of dependent care benefits you received in 2009. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	14		
15	Enter the amount, if any, you carried over from 2008 and used in 2009 during the grace period. See instructions	15		
16	Enter the amount, if any, you forfeited or carried forward to 2010. See instructions	16	()
17	Combine lines 14 through 16. See instructions	17		
18	Enter the total amount of qualified expenses incurred in 2009 for the care of the qualifying person(s)	18		
19	Enter the smaller of line 17 or 18	19		
20	Enter your earned income . See instructions	20		
21	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 instructions. • All others, enter the amount from line 20. 	21		
22	Enter the smallest of line 19, 20, or 21	22		
23	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 21).	23		
24	Are you filing Form 1040A? <input type="checkbox"/> Yes. Skip lines 24 through 27 and go to line 28. <input type="checkbox"/> No. Enter the amount from line 14 that you received from your sole proprietorship or partnership. If you did not receive any such amounts, enter -0-	24		
25	Subtract line 24 from line 17	25		
26	Enter the smaller of line 22 or 23	26		
27	Deductible benefits. Enter the smallest of line 22, 23, or 24. Also, include this amount on the appropriate line(s) of your return. See instructions	27		
28	Excluded benefits. Form 1040 and 1040NR filers: Subtract line 27 from line 26. If zero or less, enter-0-. Form 1040A filers: Enter the smaller of line 22 or line 23	28		
29	Taxable benefits. Form 1040 and 1040NR filers: Subtract line 28 from line 25. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7; or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7; or Form 1040NR, line 8, enter "DCB." Form 1040A filers: Subtract line 28 from line 17. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB".	29		

To claim the child and dependent care credit, complete lines 30 through 34 below.

30	Enter \$3,000 (\$6,000 if two or more qualifying persons)	30		
31	Form 1040 and 1040NR filers: Add lines 27 and 28. Form 1040A filers: Enter the amount from line 28	31		
32	Subtract line 31 from line 30. If zero or less, stop . You cannot take the credit. Exception. If you paid 2008 expenses in 2009, see the instructions for line 9	32		
33	Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 31 above. Then, add the amounts in column (c) and enter the total here.	33		
34	Enter the smaller of line 32 or 33. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 13	34		

General Business Credit

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

Identifying number

Part I Current Year Credit

Important: You may not be required to complete and file a separate credit form (shown in parentheses below) to claim the credit. For details, see the instructions.

1a	Investment credit (Form 3468, Part II only) (attach Form 3468)	1a	
b	Welfare-to-work credit (only from partnerships, S corporations, estates, and trusts)	1b	
c	Credit for increasing research activities (Form 6765). (Individuals: see instructions)	1c	
d	Low-income housing credit (Form 8586, Part I only) (enter EIN if claiming this credit from a pass-through entity: _____)	1d	
e	Disabled access credit (Form 8826) (do not enter more than \$5,000)	1e	
f	Renewable electricity production credit (Form 8835)	1f	
g	Indian employment credit (Form 8845)	1g	
h	Orphan drug credit (Form 8820)	1h	
i	New markets credit (Form 8874) (enter EIN if claiming this credit from a pass-through entity: _____)	1i	
j	Credit for small employer pension plan startup costs (Form 8881) (do not enter more than \$500)	1j	
k	Credit for employer-provided child care facilities and services (Form 8882) (enter EIN if claiming this credit from a pass-through entity: _____)	1k	
l	Biodiesel and renewable diesel fuels credit (attach Form 8864)	1l	
m	Low sulfur diesel fuel production credit (Form 8896)	1m	
n	Distilled spirits credit (Form 8906)	1n	
o	Nonconventional source fuel credit (Form 8907)	1o	
p	Energy efficient home credit (Form 8908)	1p	
q	Energy efficient appliance credit (Form 8909)	1q	
r	Alternative motor vehicle credit (Form 8910) (enter EIN if claiming this credit from a pass-through entity: _____)	1r	
s	Alternative fuel vehicle refueling property credit (Form 8911)	1s	
t	Credits for affected Midwestern disaster area employers (Form 5884-A)	1t	
u	Mine rescue team training credit (Form 8923)	1u	
v	Agricultural chemicals security credit (Form 8931)	1v	
w	Credit for employer differential wage payments (Form 8932)	1w	
x	Carbon dioxide sequestration credit (Form 8933)	1x	
y	Qualified plug-in electric drive motor vehicle credit (Form 8936)	1y	
z	Qualified plug-in electric vehicle credit (Form 8834, Part I only)	1z	
aa	Credit for contributions to selected community development corporations (only from partnerships and S corporations)	1aa	
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb	
2	Add lines 1a through 1bb	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 2009 (see instructions)	5	
6	Carryforward of general business credit to 2009. See instructions for the schedule to attach	6	
7	Carryback of general business credit from 2010 (see instructions)	7	
8	Current year credit. Add lines 4 through 7	8	

Part II Allowable Credit

<p>9 Regular tax before credits:</p> <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 1040, line 44 or Form 1040NR, line 41 . • Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return 	}	. .	9		
<p>10 Alternative minimum tax:</p> <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 6251, line 36 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56 . . . . .	}	. . . .	10		
<p>11 Add lines 9 and 10</p>			11		
<p>12a Foreign tax credit . . . . .</p>	}	. . . . .	12a		
<p>b Credits from Form 1040, lines 48 through 52 (or Form 1040NR, lines 45 through 48); Form 8859, line 11; Form 8834, lines 22 and 29; Form 8910, line 21; Form 8911, line 23; Form 8936, line 14; and Schedule R, line 24 . . . . .</p>	}	. . . . .	12b		
<p>c Add lines 12a and 12b</p>			12c		
<p>13 Net income tax. Subtract line 12c from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18a</p>			13		
<p>14 Net regular tax. Subtract line 12c from line 9. If zero or less, enter -0-</p>	}	. . . . .	14		
<p>15 Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions) . . . . .</p>	}	. . . . .	15		
<p>16 Tentative minimum tax:</p> <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 6251, line 34 • Corporations. Enter the amount from Form 4626, line 12 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54 . . . . .	}	. . . . .	16		
<p>17 Enter the greater of line 15 or line 16</p>			17		
<p>18a Subtract line 17 from line 13. If zero or less, enter -0-</p>			18a		
<p>b For a corporation electing to accelerate the research credit, enter the bonus depreciation amount attributable to the research credit. (see instructions)</p>			18b		
<p>c Add lines 18a and 18b</p>			18c		
<p>19a Enter the smaller of line 8 or line 18c</p>			19a		
<p>C corporations: See the line 19a instructions if there has been an ownership change, acquisition, or reorganization.</p>					
<p>b Enter the smaller of line 8 or line 18a. If you made an entry on line 18b, go to line 19c; otherwise, skip line 19c (see instructions)</p>			19b		
<p>c Subtract line 19b from line 19a. This is the refundable amount for a corporation electing to accelerate the research credit. Include this amount on line 32g of Form 1120 (or the applicable line of your return)</p>			19c		

Part II Allowable Credit (Continued)

Note. If you are not filing Form 8844, skip lines 20 through 24 and enter -0- on line 25.

20	Multiply line 16 by 75%			20		
21	Enter the greater of line 15 or line 20			21		
22	Subtract line 21 from line 13. If zero or less, enter -0-			22		
23	Subtract line 19b from line 22. If zero or less, enter -0-			23		
24	Enter the amount from Form 8844, line 10 or line 12			24		
25	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 23 or line 24			25		
26	Subtract line 15 from line 13. If zero or less, enter -0-			26		
27	Add lines 19b and 25			27		
28	Subtract line 27 from line 26. If zero or less, enter -0-			28		
29a	Enter the investment credit from Form 3468, Part III, line 19 (attach Form 3468)	29a				
b	Enter the work opportunity credit from Form 5884, line 10 or line 12	29b				
c	Enter the alcohol and cellulosic biofuel fuels credit from Form 6478, line 14 or line 16	29c				
d	Enter the low-income housing credit from Form 8586, Part II, line 18 or line 20	29d				
e	Enter the applicable part of the amount of the renewable electricity, refined coal, and Indian coal production credit from Form 8835, Part II, line 36 or line 38	29e				
f	Enter the credit for employer social security and Medicare taxes paid on certain employee tips from Form 8846, line 12	29f				
g	Enter the qualified railroad track maintenance credit from Form 8900, line 12	29g				
30	Add lines 29a through 29g			30		
31	Enter the smaller of line 28 or line 30			31		
32	Credit allowed for the current year. Add lines 27 and 31. Report the amount from line 32 (if smaller than the sum of lines 8, 24, and 30, see instructions) as indicated below or on the applicable line of your return:					
	<ul style="list-style-type: none"> • Individuals. Form 1040, line 53 or Form 1040NR, line 49 • Corporations. Form 1120, Schedule J, line 5c • Estates and trusts. Form 1041, Schedule G, line 2c 			32		

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 2009 (see instructions)	1	
2	Disallowed investment interest expense from 2008 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 2010. 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 2009 and the amount you can carry forward to future years. Your investment interest expense deduction is limited to your net investment income.

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

Who Must File

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

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

- Your investment income from interest and ordinary dividends minus any qualified dividends is more than your investment interest expense.
- You do not have any other deductible investment expenses.
- You do not have any carryover of disallowed investment interest expense from 2008.

Allocation of Interest Expense

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

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

Specific Instructions

Part I—Total Investment Interest Expense

Line 1

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

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

Investment interest expense does not include any of the following:

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

- Any interest expense that is capitalized, such as construction interest subject to section 263A.
- Interest expense related to tax-exempt interest income under section 265.
- Interest expense, disallowed under section 264, on indebtedness with respect to life insurance, endowment, or annuity contracts issued after June 8, 1997, even if the proceeds were used to purchase any property held for investment.

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

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

Part II—Net Investment Income

Line 4a

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

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

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

Your social security number

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 6), and go to line 2. Otherwise, enter the amount from Form 1040, line 38 (minus any amount on Form 8914, line 6), and go to line 7. (If less than zero, enter as a negative amount.)	1	
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	
3	Taxes from Schedule A (Form 1040), lines 5, 6, and 8	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 27	5	
6	If Form 1040, line 38, is over \$166,800 (over \$83,400 if married filing separately), enter the amount from line 11 of the Itemized Deductions Worksheet on page A-11 of the instructions for Schedule A (Form 1040)	6	()
7	If filing Schedule L (Form 1040A or 1040), enter as a negative amount the sum of lines 6 and 20 from that schedule	7	()
8	Tax refund from Form 1040, line 10 or line 21	8	()
9	Investment interest expense (difference between regular tax and AMT)	9	
10	Depletion (difference between regular tax and AMT)	10	
11	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	11	
12	Alternative tax net operating loss deduction	12	()
13	Interest from specified private activity bonds exempt from the regular tax	13	
14	Qualified small business stock (7% of gain excluded under section 1202)	14	
15	Exercise of incentive stock options (excess of AMT income over regular tax income)	15	
16	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	16	
17	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	17	
18	Disposition of property (difference between AMT and regular tax gain or loss)	18	
19	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	19	
20	Passive activities (difference between AMT and regular tax income or loss)	20	
21	Loss limitations (difference between AMT and regular tax income or loss)	21	
22	Circulation costs (difference between regular tax and AMT)	22	
23	Long-term contracts (difference between AMT and regular tax income)	23	
24	Mining costs (difference between regular tax and AMT)	24	
25	Research and experimental costs (difference between regular tax and AMT)	25	
26	Income from certain installment sales before January 1, 1987.	26	()
27	Intangible drilling costs preference	27	
28	Other adjustments, including income-based related adjustments	28	
29	Alternative minimum taxable income. Combine lines 1 through 28. (If married filing separately and line 29 is more than \$216,900, see page 8 of the instructions.)	29	

Part II Alternative Minimum Tax (AMT)

30	Exemption. (If you were under age 24 at the end of 2009, see page 8 of the instructions.) IF your filing status is . . . AND line 29 is not over . . . THEN enter on line 30 . . . Single or head of household \$112,500. \$46,700 Married filing jointly or qualifying widow(er) 150,000 70,950 Married filing separately 75,000 35,475 If line 29 is over the amount shown above for your filing status, see page 8 of the instructions.	30	
31	Subtract line 30 from line 29. If more than zero, go to line 32. If zero or less, enter -0- here and on lines 34 and 36 and skip the rest of Part II.	31	
32	<ul style="list-style-type: none"> • If you are filing Form 2555 or 2555-EZ, see page 9 of the instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 55 here. • All others: If line 31 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 31 by 26% (.26). Otherwise, multiply line 31 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result. 	32	
33	Alternative minimum tax foreign tax credit (see page 9 of the instructions)	33	
34	Tentative minimum tax. Subtract line 33 from line 32	34	
35	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see page 11 of the instructions)	35	
36	AMT. Subtract line 35 from line 34. If zero or less, enter -0-. Enter here and on Form 1040, line 45	36	

Part III Tax Computation Using Maximum Capital Gains Rates

37	Enter the amount from Form 6251, line 31. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet on page 9 of the instructions			37	
38	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet on page D-10 of the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see page 11 of the instructions). If you are filing Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to enter	38			
39	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see page 11 of the instructions). If you are filing Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to enter	39			
40	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 38. Otherwise, add lines 38 and 39, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to enter	40			
41	Enter the smaller of line 37 or line 40			41	
42	Subtract line 41 from line 37			42	
43	If line 42 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 42 by 26% (.26). Otherwise, multiply line 42 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result . . . ▶			43	
44	Enter: <ul style="list-style-type: none"> • \$67,900 if married filing jointly or qualifying widow(er), • \$33,950 if single or married filing separately, or • \$45,500 if head of household. 			44	
45	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet on page D-10 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-	45			
46	Subtract line 45 from line 44. If zero or less, enter -0-	46			
47	Enter the smaller of line 37 or line 38	47			
48	Enter the smaller of line 46 or line 47	48			
49	Subtract line 48 from line 47	49			
50	Multiply line 49 by 15% (.15) ▶			50	
If line 39 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 51.					
51	Subtract line 47 from line 41	51			
52	Multiply line 51 by 25% (.25) ▶			52	
53	Add lines 43, 50, and 52			53	
54	If line 37 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 37 by 26% (.26). Otherwise, multiply line 37 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result			54	
55	Enter the smaller of line 53 or line 54 here and on line 32. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 32. Instead, enter it on line 4 of the worksheet on page 9 of the instructions.			55	

Department of the Treasury
Internal Revenue Service (99)

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

Name(s) shown on return

Identifying number

Part I 2009 Passive Activity Loss

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

Rental Real Estate Activities With Active Participation (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** on page 3 of the instructions.)

1a Activities with net income (enter the amount from Worksheet 1, column (a))	1a		
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

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

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

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

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

5 Enter the smaller of the loss on line 1d or the loss on line 4	5		
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) 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.	7		
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 If line 2c is a loss, go to Part III. Otherwise, go to line 15.	10		

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

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

11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	11		
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 2009. Add lines 10, 14, and 15. See page 11 of the instructions to find out how to report the losses on your tax return	16		

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

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

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

Identifying number

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1, 6, 7, and 11 of your 2008 Form 6251. Estates and trusts, see instructions	1		
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 \$214,900 and you were married filing separately for 2008, see instructions	4		
5	Enter: \$69,950 if married filing jointly or qualifying widow(er) for 2008; \$46,200 if single or head of household for 2008; or \$34,975 if married filing separately for 2008. Estates and trusts, enter \$22,500	5		
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2008; \$112,500 if single or head of household for 2008; or \$75,000 if married filing separately for 2008. Estates and trusts, enter \$75,000	6		
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 under age 24 at the end of 2008, 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 2008 you filed Form 2555 or 2555-EZ, see page 2 of the instructions for the amount to enter. • If for 2008 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 49 here. Form 1040NR filers, see instructions. • All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2008), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2008) from the result. Form 1040NR filers, see instructions. 	11		
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 2008 Form 6251, line 35, or 2008 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 Current Year Nonrefundable and Refundable Credits and Carryforward to 2010

16	Enter the amount from your 2008 Form 6251, line 36, or 2008 Form 1041, Schedule I, line 56 . . .	16	
17	Enter the amount from line 15	17	
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18	
19	2008 credit carryforward. Enter the amount from your 2008 Form 8801, line 31	19	
20	Enter your 2008 unallowed qualified electric vehicle credit (see instructions)	20	
21	Combine lines 18 through 20. If zero or less, enter -0-	21	
22	Enter 50% (.50) of the total interest and penalties you paid before October 3, 2008, on alternative minimum tax attributable to the exercise of incentive stock options for 2007 or any prior year	22	
23	Add lines 21 and 22. If zero, stop here and see instructions	23	
24	Enter your 2009 regular income tax liability minus allowable credits (see instructions)	24	
25	Enter the amount from your 2009 Form 6251, line 34, or 2009 Form 1041, Schedule I, line 54	25	
26	Subtract line 25 from line 24. If zero or less, enter -0-	26	
27	Current year nonrefundable credit. Enter the smaller of line 23 or line 26. Also enter this amount on your 2009 Form 1040, line 53 (check box b); Form 1040NR, line 49 (check box b); or Form 1041, Schedule G, line 2d	27	
28	<p>• Estates and trusts: Leave lines 28 and 29 blank and go to line 30.</p> <p>• Individuals: Did you have a minimum tax credit carryforward to 2007 (on your 2006 Form 8801, line 26) or pay any interest or penalties before October 3, 2008, on alternative minimum tax attributable to the exercise of incentive stock options for 2007 or any prior year?</p> <p><input type="checkbox"/> No. Leave lines 28 and 29 blank and go to line 30.</p> <p><input type="checkbox"/> Yes. Complete Part IV of Form 8801 to figure the amount to enter</p>	28	
29	Is line 28 more than line 27?		
	<p><input type="checkbox"/> No. Leave line 29 blank and go to line 30.</p> <p><input type="checkbox"/> Yes. Subtract line 27 from line 28. This is your current year refundable credit. Enter the result here and on your 2009 Form 1040, line 70 (check box c), or Form 1040NR, line 64 (check box c)</p>	29	
30	Credit carryforward to 2010. Subtract the larger of line 27 or line 28 from line 23. Keep a record of this amount because you may use it in future years	30	

Part III Tax Computation Using Maximum Capital Gains Rates

Caution. If you did not complete the 2008 Qualified Dividends and Capital Gain Tax Worksheet, the 2008 Schedule D Tax Worksheet, or Part V of the 2008 Schedule D (Form 1041), see the instructions before completing this part.

31 Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2008, enter the amount from line 3 of the worksheet on page 2 of the instructions **31**

Caution. If for **2008** you filed Form 1040NR, 1041, 2555, or 2555-EZ, see page 4 of the instructions before completing lines 32, 33, and 34.

32 Enter the amount from line 6 of your 2008 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2008 Schedule D Tax Worksheet, or the amount from line 22 of the 2008 Schedule D (Form 1041), whichever applies* **32**

If you figured your 2008 tax using the 2008 Qualified Dividends and Capital Gain Tax Worksheet, skip line 33 and enter the amount from line 32 on line 34. Otherwise, go to line 33.

33 Enter the amount from line 19 of your 2008 Schedule D (Form 1040), or line 14b, column (2), of the 2008 Schedule D (Form 1041) **33**

34 Add lines 32 and 33, and enter the **smaller** of that result or the amount from line 10 of your 2008 Schedule D Tax Worksheet **34**

35 Enter the **smaller** of line 31 or line 34 **35**

36 Subtract line 35 from line 31 **36**

37 If line 36 is \$175,000 or less (\$87,500 or less if married filing separately for 2008), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2008) from the result. Form 1040NR filers, see instructions **37**

38 Enter:
 • \$65,100 if married filing jointly or qualifying widow(er) for 2008,
 • \$32,550 if single or married filing separately for 2008,
 • \$43,650 if head of household for 2008, or
 • \$2,200 for an estate or trust.
 Form 1040NR filers, see instructions **38**

39 Enter the amount from line 7 of your 2008 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2008 Schedule D Tax Worksheet, or the amount from line 23 of the 2008 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2008 Schedule D (Form 1041), enter -0-. Form 1040NR filers, see instructions **39**

40 Subtract line 39 from line 38. If zero or less, enter -0- **40**

41 Enter the **smaller** of line 31 or line 32 **41**

42 Enter the **smaller** of line 40 or line 41 **42**

43 Subtract line 42 from line 41 **43**

44 Multiply line 43 by 15% (.15) **44**

If line 33 is zero or blank, skip lines 45 and 46 and go to line 47. Otherwise, go to line 45.

45 Subtract line 41 from line 35 **45**

46 Multiply line 45 by 25% (.25) **46**

47 Add lines 37, 44, and 46 **47**

48 If line 31 is \$175,000 or less (\$87,500 or less if married filing separately for 2008), multiply line 31 by 26% (.26). Otherwise, multiply line 31 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2008) from the result. Form 1040NR filers, see instructions **48**

49 Enter the **smaller** of line 47 or line 48 here and on line 11. If you filed Form 2555 or 2555-EZ for 2008, do not enter this amount on line 11. Instead, enter it on line 4 of the worksheet on page 2 of the instructions **49**

* The 2008 Qualified Dividends and Capital Gain Tax Worksheet is on page 38 of the 2008 Instructions for Form 1040. The 2008 Schedule D Tax Worksheet is on page D-10 of the 2008 Instructions for Schedule D (Form 1040) (page 8 of the 2008 Instructions for Schedule D (Form 1041)).

Part IV Tentative Refundable Credit

50	Enter the amount from line 21				50		
51	Enter the total of lines 18 and 20 from your 2007 Form 8801. If zero or less, enter -0-	51					
52	Enter the total of lines 18 and 20 from your 2008 Form 8801. If zero or less, enter -0-	52					
53	Enter the total of lines 18 and 20 from your 2009 Form 8801. If zero or less, enter -0-	53					
54	Add lines 51 through 53				54		
55	Long-term unused minimum tax credit. Subtract line 54 from line 50 (If zero or less, enter -0- here and on line 59 and go to line 60)				55		
56	Multiply line 55 by 50% (.50)				56		
57	Enter the amount from your 2008 Form 8801, line 61.				57		
58	Enter the larger of line 56 or line 57				58		
59	Enter the smaller of line 55 or line 58				59		
60	Enter the amount from line 22				60		
61	Add lines 59 and 60. Enter the result here and on line 28				61		

**SCHEDULE J
(Form 1040)**

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

**Income Averaging for
Farmers and Fishermen**

▶ Attach to Form 1040 or Form 1040NR.
▶ See Instructions for Schedule J (Form 1040).

OMB No. 1545-0074

2009

Attachment
Sequence No. **20**

Social security number (SSN)

1	Enter the taxable income from your 2009 Form 1040, line 43, or Form 1040NR, line 40		1	
2a	Enter your elected farm income (see page J-2). Do not enter more than the amount on line 1		2a	
	Capital gain included on line 2a:			
b	Excess, if any, of net long-term capital gain over net short-term capital loss	2b		
c	Unrecaptured section 1250 gain	2c		
3	Subtract line 2a from line 1		3	
4	Figure the tax on the amount on line 3 using the 2009 tax rates (see page J-2)		4	
5	If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> • 2008, enter the amount from your 2008 Schedule J, line 11. • 2007 but not 2008, enter the amount from your 2007 Schedule J, line 15. • 2006 but not 2007 or 2008, enter the amount from your 2006 Schedule J, line 3. Otherwise, enter the taxable income from your 2006 Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 40; or Form 1040NR-EZ, line 14. If zero or less, see page J-2.	5		
6	Divide the amount on line 2a 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 the 2006 tax rates (see page J-4)		8	
9	If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> • 2008, enter the amount from your 2008 Schedule J, line 15. • 2007 but not 2008, enter the amount from your 2007 Schedule J, line 3. Otherwise, enter the taxable income from your 2007 Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 40; or Form 1040NR-EZ, line 14. If zero or less, see page J-6.	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 the 2007 tax rates (see page J-7)		12	
13	If you used Schedule J to figure your tax for 2008, enter the amount from your 2008 Schedule J, line 3. Otherwise, enter the taxable income from your 2008 Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 40; or Form 1040NR-EZ, line 14. If zero or less, see page J-10	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 the 2008 tax rates (see page J-10)		16	
17	Add lines 4, 8, 12, and 16		17	

Education Credits (American Opportunity, Hope, and Lifetime Learning Credits)

▶ See separate Instructions to find out if you are eligible to take the credits.
 ▶ Attach to Form 1040 or Form 1040A.

Name(s) shown on return

Your social security number

Caution: You *cannot* take both an education credit and the tuition and fees deduction (see Form 8917) for the **same student** for the same year.

Part I American Opportunity Credit

Use Part II if you are claiming the Hope credit for a student attending school in a Midwestern disaster area. If you use Part II, you cannot use Part I for any student.

Caution: You *cannot* take the American opportunity credit for more than **4** tax years for the **same student**.

1	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). Do not enter more than \$4,000 for each student.	(d) Subtract \$2,000 from the amount in column (c). If zero or less, enter -0-.	(e) Multiply the amount in column (d) by 25% (.25)	(f) If column (d) is zero, enter the amount from column (c). Otherwise, add \$2,000 to the amount in column (e).
2	Tentative American opportunity credit. Add the amounts on line 1, column (f). Skip Part II if line 2 is more than zero. If you are taking the lifetime learning credit for a different student, go to Part III; otherwise, go to Part IV ▶					2

Part II Hope Credit

Use this part if you are claiming the Hope credit for a student attending school in a Midwestern disaster area and elect to waive the computation method in Part I for all students.

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

3	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). Do not enter more than \$2,400* for each student.	(d) Enter the smaller of the amount in column (c) or \$1,200**	(e) Add column (c) and column (d)	(f) Enter one-half of the amount in column (e)
4	Tentative Hope credit. Add the amounts on line 3, column (f). If you are taking the lifetime learning credit for a different student, go to Part III; otherwise, go to Part V ▶					4

*For each student who attended an eligible educational institution in a Midwestern disaster area, **do not** enter more than \$4,800.

For each student who attended an eligible educational institution in a Midwestern disaster area, enter the **smaller of the amount in column (c) or \$2,400.

Part III Lifetime Learning Credit. Caution: You *cannot* take the American opportunity credit or the Hope credit and the lifetime learning credit for the **same student** in the same year.

5	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)
6	Add the amounts on line 5, column (c), and enter the total		6
7a	Enter the smaller of line 6 or \$10,000		7a
b	For students who attended an eligible educational institution in a Midwestern disaster area, enter the smaller of \$10,000 or their qualified expenses included on line 6 (see special rules on page 3 of the instructions)		7b
c	Subtract line 7b from line 7a		7c
8a	Multiply line 7b by 40% (.40)		8a
b	Multiply line 7c by 20% (.20)		8b
c	Tentative lifetime learning credit. Add lines 8a and 8b. If you have an entry on line 2, go to Part IV; otherwise go to Part V		8c

SCHEDULE M
(Form 1040A or 1040)

**Making Work Pay and Government
Retiree Credits**

OMB No. 1545-0074

2009

Attachment
Sequence No. **166**

Department of the Treasury
Internal Revenue Service (99)

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

▶ **See separate instructions.**

Name(s) shown on return

Your social security number

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

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

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

No. Enter your earned income (see instructions)

	1a			
b Nontaxable combat pay included on line 1a (see instructions)	1b			
2 Multiply line 1a by 6.2% (.062)	2			
3 Enter \$400 (\$800 if married filing jointly)	3			
4 Enter the smaller of line 2 or line 3 (unless you checked "Yes" on line 1a)			4	
5 Enter the amount from Form 1040, line 38*, or Form 1040A, line 22	5			
6 Enter \$75,000 (\$150,000 if married filing jointly)	6			
7 Is the amount on line 5 more than the amount on line 6? <input type="checkbox"/> No. Skip line 8. Enter the amount from line 4 on line 9 below. <input type="checkbox"/> Yes. Subtract line 6 from line 5	7			
8 Multiply line 7 by 2% (.02)			8	
9 Subtract line 8 from line 4. If zero or less, enter -0-			9	
10 Did you (or your spouse, if filing jointly) receive an economic recovery payment in 2009? You may have received this payment if you received social security benefits, supplemental security income, railroad retirement benefits, or veterans disability compensation or pension benefits (see instructions). <input type="checkbox"/> No. Enter -0- on line 10 and go to line 11. <input type="checkbox"/> Yes. Enter the total of the payments received by you (and your spouse, if filing jointly). Do not enter more than \$250 (\$500 if married filing jointly)			10	
11 Did you (or your spouse, if filing jointly) receive a pension or annuity in 2009 for services performed as an employee of the U.S. Government or any U.S. state or local government from work not covered by social security? Do not include any pension or annuity reported on Form W-2. <input type="checkbox"/> No. Enter -0- on line 11 and go to line 12. <input type="checkbox"/> Yes. • If you checked "No" on line 10, enter \$250 (\$500 if married filing jointly and the answer on line 11 is "Yes" for both spouses) • If you checked "Yes" on line 10, enter -0- (exception: enter \$250 if filing jointly and the spouse who received the pension or annuity did not receive an economic recovery payment described on line 10)			11	
12 Add lines 10 and 11			12	
13 Subtract line 12 from line 9. If zero or less, enter -0-			13	
14 Making work pay and government retiree credits. Add lines 11 and 13. Enter the result here and on Form 1040, line 63; Form 1040A, line 40; or Form 1040NR, line 60			14	

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